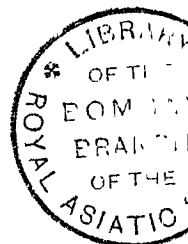

REPORTS
ON THE
OPERATIONS IN CONNECTION WITH THE
INCOME TAX
IN THE
BOMBAY PRESIDENCY
FOR THE YEAR 1895-96.



479

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FROM

F. S. P. LELY, ESQUIRE, I.C.S.,
Acting Commissioner, N.D.;

TO

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

Ahmedabad, 12th October 1896.

SIR,

I have the honour to submit the Annual Report on the working of the Ahmedabad Collector's No. 2204 of 18th July 1896, with accompaniments. Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1895-96, together with the reports, as per margin, of Pálanpur Political Superintendent's No. 1935 of 20th June 1896, with accompaniments. Kaira Collector's No. 2184 of 7th July 1896, with accompaniments. Panch Maháls Collector's No. 2561 of 13th July 1896, with accompaniments. Broach Collector's No. 1771 of 20th June 1896, with accompaniments. Surat Collector's No. 1921 of 15th June 1896, with accompaniments. Surat Collector's No. 1923 of 15th June 1896, with accompaniments. Thána Collector's No. 3438 of 15th June 1896, with accompaniments. the Collectors and the Cantonment Magistrate, Deesa. The following returns compiled in my office are appended:—

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due.

* Not printed. *Return No. V.*—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each talúka of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V agree with each other in the manner required by Government. The difference between the amounts shown in column 22 of Return No. III and column 20 of Return No. IV is due to the fact that over-collections amounting to Rs. 480 (Rs. 130 in Kaira and Rs. 350 in Broach), which remained unrefunded at the close of the year, though included in Return No. III, do not appear in Return No. IV. The total collections in column 20 of Return No. IV agree with the collections shown in the grand total column of Return No. V when penalties amounting to Rs. 167 are deducted from the former.

4. The collections of the tax brought on to the books of the Accountant General, Bombay, and those shown in the Collector's returns are shown in Appendix A. The differences between the two sets of figures are explained in a separate memorandum.

Administration.

5. The lists of assessment were, as usual, prepared by the Mámlatdárs and Mahálkaris for their respective charges; except in the cities of Ahmedabad, Broach and Surat, where the lists were made out by the Huzúr Deputy Collectors. In the Cantonment of Deesa, the list was framed by the Cantonment Magistrate. The final demand of the previous year modified by local experience and fresh inquiries made by the assessing officers as to the growth or diminution of incomes liable to the tax was, as usual, the basis on which the assessments

were fixed. The lists thus prepared for the talukas and maháls were scrutinized by the Assistant and Deputy Collectors in charge of sub-divisions and subsequently, along with those prepared for the cities of Ahmedabad, Broach and Surat, by the Collectors before submission to the Commissioner for sanction to their publication under Government Resolution No. 3058, dated 1st September 1893.* They were on the whole found to have been generally prepared with care, and were finally sanctioned.

Revision.

6. The Assistant and Deputy Collectors exercised the powers of revision under Section 25 of the Act within their respective charges, while in the cities of Ahmedabad, Surat and the Cantonment of Deesa these powers were exercised by the assessing officers themselves. In the town of Kaira, in the city of Broach, and in all but five villages of the Sálsette Taluka of the Thána District, the Huzúr Deputy Collectors exercised these powers.

Supervision.

7. The Collectors are invested with the powers of a Commissioner under Section 27 of the Act, and they exercised the duty of general supervision in the districts under their charge. Seventy-two appeals were preferred to the Commissioners as against 99 in the preceding year; and it will be seen from the figures

District.	1895-96.	1894-95.
Ahmedabad ...	12	22
Kaira ...	4	6
Broach ...	28	32
Surat ...	28	39
Total ...	72	99

given in the margin that the decline in the number of appeals was general, being most appreciable in Ahmedabad and Surat. The Collector of Thána states that only one "special" appeal was made to him, and it was rejected; it does not, however, appear to have been made under Section 27 of the Act, as it has not been shown in Return No. IV. There were no appeals in the Panch Maháls. All the appeals were heard before the close of the year, and in all cases the assessments

were upheld.

Original Demand.

8. The original demand for the year under report amounted to Rs. 4,62,640 from 16,963 assesses against Rs. 4,51,862 from 16,807 assesses in the preceding year, and shows an increase of Rs. 10,778 in the demand and of 156 in the number of assesses.

9. The original demand had, however, to be reduced by Rs. 36,364, in consequence of successful petitions of objections as against Rs. 24,157 in the preceding year, and the final demand stood at Rs. 4,26,276. Including Rs. 170 levied on account of fines and penalties from 245 persons and Rs. 4,538 on account of arrears of the previous year, the total amount for collection was Rs. 4,30,984, out of which Rs. 4,22,511 were realized during the year, leaving an outstanding balance of Rs. 8,473 at the close of the year. The subjoined table shows the details of the original and final demands, the collections and the balances for each district:—

District.	ORIGINAL DEMAND.		FINAL DEMAND.								
			I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other Sources of Income.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.	Rs.		Ra.		Rs.
Ahmedabad	5,772	1,93,444	212	6,801	25	19,889	514	4,954	1,46,721	5,242	1,73,925
Deesa	127	2,473	3	32	...	...	.....	121	2,384	124	2,416
Kaira	3,304	78,862	43	874	...	...	.....	3,057	72,287	3,100	73,161
Panch Maháls	741	14,820	17	166	...	...	.....	688	12,629	705	12,795
Broach	1,786	48,753	113	2,512	2	1,343	.....	1,587	40,984	1,702	44,839
Surat	3,452	86,287	74	1,860	2	1,050	203	3,216	80,126	3,369	83,239
Thána	1,781	38,001	17	348	...	...	.....	1,691	35,553	1,708	35,901
Total	16,963	4,62,640	479	12,593	29	22,282	717	15,314	3,90,684	15,950	4,26,276

District.	FINAL DEMAND— continued.		Arrears of pre- vious year.	Grand Total.	Gross coll- ections.	Re- funds.	Net collec- tions.	Balance out- standing, including amount written off and remitted.	REMARKS.
	Penalties.								
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	156	80	2,465	1,76,470	1,71,769	576	1,71,193	5,277	
Deesa ...	20	9	20	2,445	2,399	...	1,399	46	
Kaira ...	5	19	248	73,428	73,355	129	*73,226	332	*Includes Rs. 130 to be refunded.
Panch Maháls ...	...	...	422	13,217	13,172	275	12,897	320	
Broach ...	64	62	708	45,609	45,284	15	45,269	690	†Includes Rs. 350 to be refunded.
Surat ...	...	...	645	83,844	82,542	77	82,465	1,419	
Thána ...	...	...	30	35,931	35,656	114	35,542	389	
Total ...	245	170	4,538	4,30,984	4,24,177	1,186	4,22,991	8,473	

10. As compared with the figures of the previous year, there is a small increase in the final demand under Part I and a slight decrease under Part III, but these fluctuations do not call for remark. There is a fall in the amount under Part II, which is due to the mill industry in Ahmedabad not having done so well as in the previous year.

11. The original and final demands under Part IV—Other Sources of Income—as compared with the corresponding figures of the preceding year, are shown in the subjoined table:—

District.			ORIGINAL DEMAND.		FINAL DEMAND.	
			Number.	Amount.	Number.	Amount.
				Rs.		Rs.
Ahmedabad ...	{	1894-95 ...	5,285	1,53,249	4,914	1,43,832
		1895-96 ...	5,484	1,65,049	4,954	1,46,721
			+ 199	+ 11,800	+ 40	+ 2,829
Deesa ...	{	1894-95 ...	120	2,469	118	2,319
		1895-96 ...	124	2,441	121	2,384
			+ 4	—28	+ 3	+ 65
Kaira ...	{	1894-95 ...	3,305	79,130	3,104	74,339
		1895-96 ...	3,261	77,988	3,057	72,287
			—44	—1,142	—47	—2,052
Panch Maháls...	{	1894-95 ...	722	15,149	705	14,183
		1895-96 ...	724	14,654	688	12,629
			+ 2	—495	—17	—1,554
Broach...	{	1894-95 ...	1,669	44,475	1,592	41,042
		1895-96 ...	1,671	44,898	1,587	40,984
			+ 2	+ 423	—5	58
Surat ...	{	1894-95 ...	3,305	83,162	3,228	80,265
		1895-96 ...	3,299	83,174	3,216	80,126
			—6	+ 12	—12	—139
Thána ...	{	1894-95 ...	1,754	37,961	1,667	35,497
		1895-96 ...	1,764	37,653	1,691	35,553
			+ 10	—308	+ 24	+ 56
Total ...	{	1894-95 ...	16,160	4,15,595	15,328	3,91,537
		1895-96 ...	16,327	4,25,857	15,314	3,90,684
			+ 167	+ 10,262	—14	—853

12. In the aggregate there was a rise in the original demand, both in the number of assesseees and the amount of the tax, while there was a decline in the final demand, both in the number of assesseees and the amount of the tax. In Ahmedabad the increase in the final demand is appreciable, but the decrease in Kaira and Panch Maháls is most striking. In Panch Maháls it is explained to be due chiefly in the Dohad Taluka, owing to the departure of the contractors employed in the Godhra-Rutlám Railway on completion of their contracts. In Kaira it is reported to be due to remission of the tax imposed on incomes from Native States on the authority of Government Resolution No. 3295 of 25th September 1895 and to decrease in the taxable incomes of the assesseees owing to slackness of trade consequent on the season being unfavourable. The fluctuations in the other districts call for no remark.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objections made against

the original assessments, percentage of petitions to assesseees, the percentage of reductions on objections and the incidence of the tax :—

District.	Number of persons originally assessed.	Number of objection petitions.	Percent- age of petitions to assess-ees.	Percent- age of reductions on objections.	INCIDENCE OF THE TAX UNDER PARTS I, II, III AND IV.			
					Population of the district.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmedabad ...	5,772	2,495	43·2	10·09	921,712	0 3 0	33 2 10	176
Deesa ...	127	39	30·7	2·3	8,765	0 4 5	19 7 9	71
Kaira ...	3,304	1,314	39·8	7·2	871,589	0 1 4	23 9 7	281
Panch Maháls...	741	202	27·3	13·7	313,417	0 0 8	18 2 5	445
Broach...	1,786	912	51·06	8·03	341,490	0 2 1	26 5 6	201
Surat ...	8,452	754	21·8	3·5	649,989	0 2 0	24 11 4	193
Thána ...	1,781	360	20·2	5·5	819,580	0 0 8	21 0 4	480
Total ...	16,963	6,076	35·8	7·9	3,926,542	0 1 9	26 11 7	246

14. Of the 16,963 persons originally assessed, 6,076 or 35·8 per cent. preferred petitions for revision of their assessments against 5,860 or 34·8 per cent. in the preceding year. The amount reduced on appeal was Rs. 36,364 or 7·9 per cent. of the original assessment as against 5·3 in the preceding year. 6,004 appeals were made under Section 25 and 72 under Section 27 of the Act. On the whole the result of revision was more favourable to the petitioners than in the previous year. Comparison of the figures of each district for the year under report with those of the previous year shows that the proportion of objections rose in Ahmedabad, Deesa, Kaira, Panch Maháls and Thána. The ratio of reduction on objections has also increased in Ahmedabad, Kaira, Panch Maháls and Broach. The percentage of reductions on objections was highest in Panch Maháls and lowest in Deesa. In Surat there is a satisfactory decrease in the proportion of objections, but the percentage of reductions is almost the same as in the previous year.

15. The average incidence of the tax per head of population was the same as last year, *viz.*, 1 anna and 9 pies, but the incidence per head of tax-payers has fallen from Rs. 26-12-4 to Rs. 26-11-7.

16. The subjoined table exhibits the variations in each class under Part IV consequent on revision :—

Class.	AHMEDABAD.		DEESA.		KAIRA.		PANCH MAHA'LS.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	4,270	...	30	...	1,070	...	150	10
II ...	1,485	...	15	...	630	...	75	...
III ...	1,200	...	...	15	300	...	120	...
IV ...	760	...	13	...	364	...	140	112
V ...	1,009	...	14	...	315	...	...	140
VI ...	383	...	...	...	...	42	126	...
VII ...	955	...	...	...	190	...	231	...
VIII ...	2,317	...	...	...	1,050	...	166	140
IX ...	1,145	...	...	...	509	...	638	...
X ...	1,703	...	...	...	260	...	781	...
XI ...	820	...	...	...	...	...	...	...
XII ...	281	...	...	...	...	117	...	...
XIII ...	80	...	...	...	1,172	...	...	...
XIV ...	1,920	...	...	...	...	...	...	...
XV ...	...	...	...	...	...	...	...	...
Total ...	18,328	...	72	15	5,860	159	2,427	402
Net reduction.	—18,328		—57		—5,701		—2,025	

Class.	BROACH.		SURAT.		THANA.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	360	170	490	30	450	40	6,820	250
II ...	180	45	255	30	135	15	2,775	90
III ...	480	160	40	120	100	60	2,240	355
IV ...	364	140	224	...	112	28	1,977	280
V ...	280	35	35	70	70	105	1,723	350
VI ...	252	42	84	...	336	...	1,181	84
VII ...	104	133	483	62	345	...	2,308	195
VIII ...	781	...	339	30	166	...	4,819	170
IX ...	698	75	1,015	...	574	...	4,579	75
X ...	1,215	...	425	...	60	...	4,444	...
XI ...	...	...	...	...	...	...	820	...
XII ...	...	...	...	...	...	...	281	117
XIII ...	...	...	...	...	...	...	1,252	...
XIV ...	...	...	...	...	...	...	1,920	...
XV ...	...	...	...	...	...	...	...	...
Total ...	4,714	800	3,390	342	2,348	248	37,139	1,966
Net reduction.	-3,914		-3,048		-2,100		-35,173	

The table includes the results of appeal proceedings only.

17. The total reductions amounted to Rs. 37,139, while enhancements were made to the extent of Rs. 1,966, the net reduction being Rs. 35,173 against Rs. 24,058 in the preceding year. An examination of the figures contained in the above statement shows that the net reductions in the lower classes (I to VI) amounted to Rs. 15,307 against Rs. 10,938 in the preceding year, while in the upper classes they amounted to Rs. 19,866 against Rs. 13,120. The marginal table shows the net reductions in each district. Thana and Deesa show an improvement, but all the other districts show larger reductions than the preceding year. In Ahmedabad the amount reduced on petitions of objections is most striking and appears to be principally due to Ahmedabad City, where the original demand was fixed too high, having been raised by Rs. 11,487. Many petitions of objections were consequently preferred, with the result that the demand was reduced by Rs. 9,419. As regards the reductions in Kaira, the Collector states that the result indicates either of two things—"that the assessments were pitched a little too high, or that the revising officers have been more liberal during the year under report than in the previous year. In view, however, of the comparative smallness of the figure of original assessment for the year under report, it can hardly be said that the former has been the cause of the large reductions, and it follows, therefore, that the latter is apparently responsible for the result." The Collectors of Broach, Thana and Panch Mahals have assigned no reasons for the reductions, but in Surat it is attributed principally to the losses sustained by cotton dealers during the year,

Final Demand.

18. The final demand under all parts amounted to Rs. 4,26,276 against Rs. 4,27,705 in the preceding year, the net decrease being Rs. 1,429. Under Part I there was a small increase of Rs. 290. Under Parts II, III and IV the net decrease was Rs. 853, Rs. 8 and Rs. 853, respectively. As to the decrease under Part II, it is owing to the mill industry in Ahmedabad not having done so well as in the previous year. The decrease under Part III is trifling and calls for no remark. As regards Part IV, explanation of the decrease has been furnished above.

Penalties amounting to Rs. 170 in 245 cases were inflicted against Rs. 112 in 172 cases in the previous year. They were principally inflicted in Ahmedabad and Broach. In the former, 156 notices were issued and Rs. 80 on account of penalties recovered, and in the latter Rs. 62 were levied from 64 persons who wilfully deferred the payment of the tax, though they were able to pay it in time. In Deesa and Kaira Rs. 9 and 19 were levied from 20 and 5 persons respectively. No difficulty was experienced in the realization of the tax in other districts and consequently no penalties were inflicted.

19. The total outstanding balance at the close of the year was Rs. 8,473 or 1·9 of the total amount for collection against Rs. 6,764 or 1·1 per cent. of the previous year. The details for each district are shown in the subjoined table :—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision of appeal.	In course of recovery.	Remarks.
Ahmedabad	5,277	2,800	1,263	...	...	1,214	* Rs. 10 re-mitted.
Deesa... ..	46	...	28	...	...	18	
Kaira... ..	332	190	*95	10	...	37	
Panch Maháls	320	154	117	...	...	49	
Broach... ..	690	38	†436	78	...	138	† Rs. 371 do.
Surat	1,419	167	485	163	...	604	
Thána	389	198	50	70	...	71	
Total	8,473	3,547	2,474	321	...	2,131	

It will be seen that of the sum of Rs. 8,473 outstanding, Rs. 3,547 have since been recovered and Rs. 2,474 written off the accounts. A further sum of Rs. 321 will have to be written off as irrecoverable, while the remaining amount of Rs. 2,131 is in course of collection.

20. *Return No. V.*—This return shows the distribution of the tax over the different sources of income brought under the operation of the Act. The distribution of the amount collected over the main heads of income and the percentage of each head on the total income for the Division are shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	12,565	3·
II.—Companies	22,261	5·3
III.—Securities	717	0·1
IV.—Other Sources—		
(a) Profession	17,813	4·2
(b) Commerce	2,87,159	68·
(c) Transport	1,334	0·3
(d) Trade	48,257	11·4
(e) Manufacture... ..	25,563	6·1
(f) Property	6,675	1·6
Total, Part IV	3,86,801	91·6
Grand Total	4,22,344	100

As usual 68 per cent. or more than half the amount of the tax collected was paid by commerce, while trade paid 11·4 per cent. against 11·5 in the previous year.

21. Appendix B* shows the distribution by districts of the principal sources of income under Part IV. Money-lending, which is included under

"Commerce," paid the largest amount, viz., Rs. 1,63,711, out of the total Rs. 4,22,344.

22. *Return No. VI.*—The total expenditure incurred in the collection of the tax was Rs. 2,408-13-2 against Rs. 2,503-6-9 in the previous year. The greater part of the expenditure was incurred in Ahmedabad and Surat on account of small permanent establishments for the collection of the tax; while in Broach, Thána and Kaira, temporary clerical establishments were entertained for the purpose. In Panch Maháls no expenditure was incurred in the assessment and collection of the tax. The work was there done by the ordinary revenue establishment. The figures given in the statement have been verified by the Accountant General.

23. *Return No. VII* shows the assessment and collection of the tax in each taluka of the districts in this Division. The difference of Rs. 2,464 between the balance outstanding on the 1st April as shown in this return and in column 21 of *Return No. IV* is owing to the omission, from *Return No. VII*, of the amounts of the year under report and the arrears of the previous year, which were written off, though included in *Return No. IV*.

General Remarks.

24. The administration of the Act during the year under report was on the whole satisfactory; and the revenue was as usual collected by the Revenue authorities without much difficulty, but, as remarked in previous reports, there can be little doubt that the wealthier classes do not pay as much as they ought to, or escape altogether.

I have the honour to be,
Sir,
Your most obedient Servant,
F. S. P. LELY,
Acting Commissioner, N. D.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1895-96 in the Northern Division.

Class.	Rate of Income included in each Class.	I.—SALARIES, PENSIONS, ANNUITIES, AND GRATUITIES PAID BY												II.—Profits of Companies.	III.—Interest on Securities.	IV.—Other Sources of Income.		Total Collections of Tax.		Fines and Penalties.		Total of columns 17, 18 and 19.	Re-tunds.	Net Collections.	Remarks.
		A.—Govern-ment.		B.—Local Authorities.		C.—Companies, Public Bodies, Associations and Private Employers.				Tax levied under						No. of Asses-sees.	Amount of Tax.	No. of Asses-sees.	Amount of Tax.	Penal-ties by Collec-tors.	Fines by Magis-trates.				
		Asses-sees.	Amount of Tax.	Asses-sees.	Amount	Section 9 (1).		Section 9 (2).		Asses-sees.	Amount														
						Asses-sees.	Amount	Asses-sees.	Amount																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23			
I	Rs. 500—750	...	...	107	1,045	103	969	35	238	...	...	Rs. 177 (45 assesseees)	6,643	66,376	6,933	68,805	91	...	68,896	315	68,581				
II	750—1,000	...	...	19	309	29	452	11	149	...	...	23 (1 assessee)	2,800	42,010	2,860	42,943	30	...	42,973	105	42,868				
III	1,000—1,250	...	...	12	242	18	324	14	301	2	54	27 (1 assessee)	1,951	39,027	1,998	39,975	26	...	40,001	105	39,896				
IV	1,250—1,500	...	...	1	10	3	162	3	68	2	49	...	1,073	30,097	1,067	30,386	6	...	30,992	113	30,279				
V	1,500—1,750	...	...	2	70	14	335	5	141	1	40	...	743	26,379	765	26,965	7	...	26,972	156	26,816				
VI	1,750—2,000	...	...	...	...	10	342	6	157	...	...	...	454	19,075	470	19,574	...	...	19,574	14	19,560				
Total, I to VI	(Less than Rs. 2,000)	...	...	141	1,676	182	2,584	74	1,054	6	143	227 (47 assesseees)	13,064	2,22,064	14,113	2,38,648	160	...	2,38,808	808	2,38,000				
VII	Rs. 2,000—2,500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
VIII	2,500—5,000	...	...	6	317	20	819	3	203	3	111	261 (78 assesseees)	528	28,978	637	30,784	1	...	30,785	98	30,687				
IX	5,000—10,000	...	...	4	359	32	2,485	4	225	5	471	239 (3 assesseees)	752	63,584	800	67,353	11	...	67,361	98	67,266				
X	10,000—20,000	...	...	1	141	12	1,848	2	121	2	383	...	186	31,016	203	33,500	...	...	33,500	130	33,379				
XI	20,000—30,000	...	...	...	...	...	...	2	345	3	480	...	41	13,251	45	14,349	...	...	14,349	62	14,297				
XII	30,000—40,000	...	...	...	...	...	...	...	...	3	1,889	...	7	3,859	10	6,748	...	...	6,748	...	6,748				
XIII	40,000—60,000	...	...	...	...	...	...	...	...	1	1,955	...	8	7,659	9	8,624	...	...	8,624	...	8,624				
XIV	60,000—1,00,000	...	...	...	...	...	...	...	...	4	4,514	...	3	3,417	7	7,931	...	...	7,931	...	7,931				
XV	1,00,000 and more	...	...	...	...	...	...	...	...	5	9,315	...	3	4,483	8	13,808	...	...	13,808	...	13,808				
Total, VII to XV	(More than Rs. 2,000)	...	...	11	817	65	5,445	11	939	24	22,118	490 (81 assesseees)	1,631	1,65,498	1,723	1,95,357	12	...	1,95,369	378	1,94,991				
Grand Total	.....	...	...	152	3,493	247	8,029	85	2,043	29	22,261	717 (128 assesseees,)	16,195	8,38,462	15,836	4,24,005	172	...	4,24,177	1,186	*4,22,991				

* The difference of Rs. 480 between the amount here shown and that shown in Return No. IV (column 20) is due to the over-collections of Rs. 350 in Broach District and Rs. 130 (125 on account of assessment and 5 on account of penalties) in Kaira District having remained unreturned at the close of the year.

F. S. P. LELY,
Acting Commissioner N. D.

RETURN NO. IV.

Statement showing the Original and Final Demand and Uncollected Balances of Sums due under Act II of 1886 in the year 1895-96 in the Northern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.		Total of Columns 9, 11, 13 and 14.	Collections.				Balance.	Remarks.
	Number of Assessee.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessee.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chapter III A and Part I, Schedule II...	479	Rs. 12,593	...	Rs. 12,593	...	Rs. 12,593	479	Rs. 12,593	13	Rs. 7	...	...	Rs. 260	Rs. 12,860	Rs. 12,374	7	...	Rs. 191	Rs. 12,572	Rs. 288	
Chapter III B and Part II, Schedule II...	29	23,473	...	23,473	6	22,282	29	22,282	1	1	...	...	57	22,340	22,204	1	...	57	22,262	78	
Chapter III C and Part III, Schedule II...	128	717	...	717	...	717	128	717	...	...	...	...	...	717	717	...	...	...	717	...	
Chapter III D and Part IV, Schedule II...	16,327	4,25,857	6,004	3,90,825	66	3,90,684	15,314	3,90,684	231	162	...	...	4,221	3,95,067	3,84,830	159	...	1,971	3,86,960	8,107	
Total ...	16,963	4,62,640	6,004	4,27,608	72	4,26,276	15,950	4,26,276	245	170	...	...	4,538	4,30,984	4,20,125	167	...	2,219	4,22,511	8,473	

F. S. P. LELY,
Acting Commissioner, N. D.

Ahmedabad, 12th October 1896.

RETURN No. VI.

*Statement of Expenditure incurred in the Assessment and Collection of the Tax
under Act II of 1886 in the year 1895-96.*

Head.	Amount.	Remarks.
1	2	3
	Rs. a p.	
Establishment... ..	2,332 15 2	Includes Rs. 99-9-1 paid in Kaira for collecting the tax in the inám village of Dákor.
Travelling allowance	2 14 0	
Contingencies... ..	73 0 0	
Total	2,408 13 2	

Ahmedabad, 12th October 1896.

F. S. P. LELY,
Acting Commissioner, N.D.

RETURN No. VII.

Statement showing the total Assessment and Collection on account of Income Tax in each Táluka of the Districts of the Northern Division for the year 1895-96.

District.	Táluka.	FINAL DEMAND,		COLLECTIONS.		Balance Outstanding.	Recovery of previous year's arrears	Remarks.
		Number of Assessors.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	Ahmedabad City...	2,104	94,696	94,125	78	495	...	
	Daskroi ...	453	10,483	9,303	...	1,180	476	
	Sánand ...	291	6,584	6,506	...	77	...	
	Viramgám ...	776	23,817	23,067	...	750	275	
	Dholka ...	438	10,005	9,940	...	65	88	
	Dhandhuka ...	561	15,607	14,175	...	1,432	401	
	Gogha ...	79	1,267	1,267	2	...	30	
	Parantij ...	875	7,953	7,937	...	15	10	
	Modása ...	165	3,513	3,513	...	...	...	
	Total under Part IV ...	4,954	1,46,721	1,42,745	72	3,898	1,010	
	" " I ...	212	6,807	6,763	7	38	183	
	" " II ...	25	19,889	19,811	1	78	57	
	" " III ...	51	514	514	...	...	...	
	Grand Total ...	5,242	1,73,925	1,69,833	80	4,014	1,280	Rs. 78 on account of the year under report and Rs. 1,185 of previous years were written off.
Deesa	Total under Part IV ...	121	2,384	2,341	9	*16	15	
	" " I ...	3	32	30	..	2	4	*Includes Re. 1 on account of penalty outstanding.
	Grand Total ...	124	2,416	2,371	9	18	19	Rs. 28 on account of the year under report were written off.
Kaira	Mehmadabad ...	299	6,970	6,960	...	10	...	
	Mátar ...	308	6,253	6,253	...	...	...	
	Kapadvanj ...	339	9,991	9,991	...	...	...	
	Thasra ...	308	5,991	5,991	...	...	10	
	Nadiad ...	635	17,735	17,725	10	10	10	
	A'nand ...	660	14,620	14,605	6	118	103	
	Borsad ...	540	11,462	11,253	...	209	40	† Includes Rs. 3 on account of outstanding penalties.
	Huzúr ...	11	139	139	...	...	...	
	Total under Part IV ...	3,057	72,287	72,222	16	168	163	‡ Includes Rs. 3 on account of outstanding penalties.
	" " I ...	43	874	695	...	179	...	
	Grand Total ...	3,100	73,161	72,917	16	247	163	Rs. 85 on account of the previous year's arrears were written off.
Panch Maháls.	Godhra ...	256	5,231	5,128	...	103	290	
	Kalol ...	83	1,213	1,203	...	10	...	
	Hálol ...	46	520	520	...	...	...	
	Dohad ...	209	4,139	4,049	...	90	15	
	Jhálod ...	111	1,692	1,692	...	...	...	
	Total under Part IV ...	688	12,629	12,426	...	203	305	
	" " I ...	17	166	166	...	...	...	Out of the previous year's arrears Rs. 24 were remitted and 93 written off.
	Grand Total ...	705	12,795	12,592	...	203	305	
	Broach City ...	669	21,527	21,507	62	20	...	
	Broach Táluka ...	211	3,940	3,880	...	60	...	
Broach	Jambusar ...	251	5,730	5,710	...	...	93	
	A'mod ...	143	2,649	2,649	...	...	10	
	Vagra ...	90	1,613	1,613	...	...	...	
	Anklesvar ...	231	5,948	5,870	...	78	150	
	Hánsot ...	107	3,432	3,336	...	96	39	
	Total under Part IV ...	1,587	40,984	40,710	62	254	288	
	" " I ...	113	2,512	2,512	...	...	4	
	" " II ...	2	1,343	1,343	...	...	...	
	Grand Total ...	1,702	44,839	44,565	62	254	292	Rs. 20 on account of the year under report and Rs. 45 of the previous year were written off and Rs. 371 of the past remitted.

RETURN No. VII—continued.

Districts.	Taluka.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessment.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat ...	Bulsar ...	275	6,930	6,920	...	10	10	
	Chikhli ...	118	1,943	1,943	...	...	...	
	Pardi ...	123	2,719	2,719	...	...	...	
	Chorasi ...	269	4,902	4,708	...	194	15	
	Jalalpor ...	301	7,143	7,143	...	...	...	
	Olpad ...	244	4,531	4,412	...	119	...	
	Mandvi ...	131	1,942	1,942	...	...	...	
	Birdoli ...	379	5,537	5,537	...	...	20	
	Surat City...	1,589	47,592	46,981	...	611	115	
	Total under Part IV ...	3,216	80,126	79,192	...	934	160	
	" " I ...	74	1,860	1,860	...	...	...	
	" " II ...	2	1,050	1,050	...	...	...	
	" " III ...	77	203	203	...	...	...	
	Grand Total ...	3,369	83,239	82,305	...	934	160	Rs. 485 on account of the previous year were written off.
Thana ...	Dahānu ...	163	3,040	3,040	...	...	...	
	Māhim ...	108	2,998	2,978	...	20	...	
	Bassein ...	146	3,931	3,921	...	10	...	
	Sulsette ...	573	10,192	10,122	...	70	...	
	Kalyān ...	210	4,304	4,304	...	...	...	
	Bhiwndi ...	271	7,222	7,003	...	214	...	
	Vāda ...	39	531	531	...	...	...	
	Shāhāpur ...	123	2,196	2,151	...	25	...	
	Murbād ...	71	1,418	1,418	...	...	...	
	Huzūr ...	4	69	69	...	...	...	
	Total under Part IV ...	1,691	35,553	35,194	...	339	...	
	" " I ...	17	348	348	...	...	...	
	Grand Total ...	1,708	35,901	35,542	...	339	...	Rs. 20 on account of the year under report and Rs. 30 of the previous year were written off.
ABSTRACT.								
Ahmedabad ...		5,242	1,73,925	1,69,833	80	4,014	1,280	
Deesa ...		124	2,416	2,371	9	18	19	
Kaira ...		3,100	73,161	72,917	16	247	163	
Panch Mahāls ...		705	12,795	12,592	...	203	305	
Broach ...		1,702	44,839	44,565	62	254	292	
Surat ...		3,369	83,239	82,305	...	934	160	
Thāna ...		1,708	35,901	35,542	...	339	...	
Grand Total ...		15,950	4,26,276	4,20,125	167	6,009	2,219	Excludes Rs. 146 on account of the year under report and Rs. 2,318 of the previous year written off or remitted.

F. S. P. LELY,
Acting Commissioner, N.D.

Ahmedabad, 12th October 1896.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Northern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III.

AS PER FINAL RETURN FOR MARCH 1896 FURNISHED BY THE ACCOUNTANT GENERAL.													
District.	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II. Tax on profits of Companies.	Part III. Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on Other Sources of Income.				Total of Columns 5, 6, 7 and 11.	As per Collector's Income Tax Return No. III. (Column 20). (Column 13).	Difference between the credits of the Accountant General and those of the Collectors (Column 13).
	Local Authorities.		Recoveries by Revenue Authorities from Companies and private persons.	Total of Columns 2 to 4.			Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.			
	Recoveries from Local Fund Payment Vouchers.	Recovery by Revenue Authorities from Municipalities and Port Trust.											
2	3	4	5	6	7	8	9	10	11	12	13	14	
Ahmedabad (including Deesa).	Rs. 126 7 1	a. p. 743 2 8	Rs. 6,110 8 4	a. p. 6,980 2 1	Rs. 19,668 7 11	a. p. 514 10 1	Rs. 1,46,718 8 8	a. p. 9 8 0	Rs. 84 11 0	a. p. 1,46,812 11 8	Rs. 1,74,175 15 9	Rs. 1,74,168	Rs. —8
Kaira (including Panch Mahals).	167 2 8	238 15 10	451 6 5	857 8 11	.....	.....	85,661 11 8	21 4 0	0 11 0	85,683 10 8	86,541 3 7	86,527	—14
Broach	83 10 8	124 0 0	2,307 15 7	2,515 10 3	1,342 9 8	.....	41,363 12 10	62 0 0	1 0 11	41,426 13 9	45,285 1 8	45,284	—1
Surat	145 9 8	502 9 9	1,212 5 10	1,800 9 3	1,050 0 0	203 14 11	79,437 11 4	.....	63 1 0	79,500 12 4	82,615 4 6	82,542	—73
Thane	69 0 0	275 5 6	4 2 5	348 8 2	.....	.....	35,307 12 1	.....	.....	35,307 12 1	35,656 4 3	35,656	...
Total	591 14 1	1,884 1 9	10,086 6 10	12,562 6 8	22,261 1 7	718 9 0	3,88,489 8 7	92 12 0	149 7 11	3,88,731 12 6	4,24,273 13 9	4,24,177	—96

Ahmedabad, 12th October 1896.

F. S. P. LELY,
Acting Commissioner, N. D.

*Explanatory Memorandum.**Ahmedabad—*

Rs.	
1,74,176	Accountant General's credit.
1,74,168	Collector's credit.

Difference —8

The difference is due to the following items having been omitted from the Collector's return :—

Rs.	a.	p.	
6	11	0	On account of copying fees.
0	8	0	On account of batta.
0	12	9	On account of omission of fractions of a rupee.

Net difference	7	15	9
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Kaira—

Rs.	
86,541	Accountant General's credit.
86,527	Collector's credit.

Difference —14

This is due to income-tax on rewards paid to Akkari Inspectors adjusted in the office of the Accountant General.

Broach—

Rs.	
45,285	Accountant General's credit.
45,284	Collector's credit.

Difference —1

The difference is due to the following items in the Accountant General's figures having been excluded from the Collector's statement :—

Rs.	a.	p.	
0	15	0	On account of copying fee received in Broach City.
0	1	11	On account of tax recovered in cash from the Police Patels of Pakhagan and Saladra on account of remuneration paid for the year 1893-94.

Net difference	1	0	11
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Surat—

Rs.	
82,615	Accountant General's credit.
82,542	Collector's credit.

Difference —73

The following items shown in the Accountant General's figures have not been included in the Collector's returns :—

Rs.	a.	p.	
7	13	5	Amount recovered by the Customs Department on rewards paid.
63	1	0	Miscellaneous items.
2	1	7	On account of omission of fractions of a rupee from the Income-Tax returns.
73	0	0	

Ahmedabad, 12th October 1896.

F. S. P. LELY,
Acting Commissioner, N. D

No. ^R₃₆₄₈ OF 1896.

FROM

THE HONOURABLE MR. J. K. SPENCE,
Commissioner, C. D.

To

THE SECRETARY TO GOVERNMENT,
Financial Department.

Poona, 22nd September 1896.

SIR,

I have the honour to submit my report on the administration of the Income Tax Act for 1895-96 in the several districts of the Central Division together with the following returns prepared in this office :—

Return III.—Statement showing the collections of the tax under Parts I to IV of Schedule II of the Act.

Return IV.—Statement showing the original and final demands and the uncollected balances of sums due.

Return V.*—Classified statement of the incomes on which the tax was collected.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections in each taluka of the different districts in the Division.

The reports and returns received from the Collectors also accompany this report.

2. Returns III, IV and V agree with each other as required by the standing orders. The amount shown in column 22 of Return III, less Rs. 1,716 on account of over-collections that remained to be refunded at the end of the year, corresponds with that shown in column 20 of Return IV and also, deducting penalties amounting to Rs. 328 shown in column 17 of Return IV plus Rs. 8 on account of penalties included in column 19 of the same return, with that shown in the last column of Return V. The subjoined table exhibits the agreement of the figures in the three returns for each district :—

Name of the District.	Amount as shown in Column 22 of Return III.	Over-collections not refunded.	Amount of Column 20 of Return IV.	Penalties.	Grand Total of all Parts of Return V.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	49,078	447	48,631	...	48,631
Khándesh	1,06,755	307	1,06,448	180	1,06,268
Násik... ..	55,698	205	55,493	15	55,478
Poona... ..	1,00,290	218	1,00,072	78	99,994
Sátára	44,653	37	44,616	63	44,553
Sholápur	50,363	502	49,861	...	49,861
Total	4,06,837	1,716	4,05,121	336	4,04,785

3. The collections of the tax brought on to the books of the Accountant General and those entered in the Collector's Return No. III are shown in

Appendix A. The subjoined table shows the difference between the two sets of figures under each Part as also under "Penalties" and "Other Items" :—

Districts.	PART I.		Difference.	PART II.		Difference.	PART III.		Difference.	PART IV.	
	Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Ahmednagar ...	850	850	...	86	86	...	...	...	...	48,489	48,488
Khándesh...	1,377	1,377	...	603	603	...	...	...	...	1,04,792	1,04,793
Násik ...	391	391	...	48	47	—1	...	...	...	55,259	55,259
Poona ...	7,175	7,175	...	1,342	1,342	...	106	106	...	91,620	91,620
Sítára ...	391	391	...	20	20	...	270	270	...	44,016	44,016
Sholápur ...	815	842	+ 27	...	...	...	81	81	...	49,919	49,892
Total ...	10,999	11,026	+ 27	2,099	2,098	—1	457	457	...	3,94,095	3,94,068

Districts.	Difference.	PENALTIES.		Difference.	OTHER ITEMS.		Difference.	TOTAL.		Difference.
		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's (Column 20 of Return No III).	Accountant General's.	
		Rs.	Rs.			Rs.		Rs.	Rs.	
Ahmednagar ...	— 1	...	...	...	...	...	...	49,425	49,424	— 1
Khándesh ...	+ 1	180	180	...	...	...	...	1,06,952	1,06,953	+ 1
Násik ...	...	15	15	...	...	...	...	55,713	55,712	— 1
Poona ...	...	78	78	...	...	102	+ 102	1,00,321	1,00,423	+ 102
Sítára ...	...	63	63	...	...	...	...	44,760	44,760	...
Sholápur...	— 27	...	...	...	...	...	...	50,815	50,815	...
Total ...	— 27	336	336	...	...	102	+ 102	4,07,986	4,08,087	+ 101

The difference of one rupee noticeable under Part II in the case of the Násik District and under Part IV in the case of the Ahmednagar and Khándesh Districts is the result of the elimination of fractions of rupees. The difference of Rs. 27 noticeable under Parts I and IV in the case of the Sholápur District is due to an error of classification in the District Accounts which was not brought to the notice of the Accountant General by the Collector with a view to its correction before the issue of the Accountant-General's final sheet of Income Tax receipts for March 1896. The item of Rs. 102 which appears under 'Other Items' against the Poona District represents notice fees which do not find a place in the Collector's returns.

4 The assessment lists for the tálukas and petas of the different districts were, as in previous years, framed by the Mámlatdárs and Maháلكaris and those for the head-quarter towns by the Huzúr Deputy Collectors concerned, except the lists for the City, Suburbs and Cantonment of Poona and the Cantonment of Kirki which were prepared by the City Magistrate and Income-Tax Collector, Poona City. The assessments were generally based on the final demand of the preceding year and on the results of fresh inquiries instituted by the assessing officers. The lists appear to have been, on the whole, carefully prepared and reviewed by the Collectors concerned before submission to this office for sanction.

5. The powers of revision under Section 25 of the Act were exercised by the Assistant and Deputy Collectors in respect of the tálukas and petas in their respective charges and by the Huzúr Deputy Collectors in respect of the head-quarter towns with the exception of the City, Suburbs, Cantonment of Poona and the Cantonment of Kirki where the City Magistrate exercised the powers in question.

6. The Collectors who have been invested with the powers of Commissioner under Section 27 of the Act disposed of 211 appeals against 160 in the preceding year. In Khándesh no appeals were preferred to the Commissioner; in Násik the assessments were upheld on appeal while in the remaining districts they were either reduced or remitted.

7. The subjoined table shows for each district the details of the original and final demands, the collections and the outstanding balances :—

District.	Popula- tion.	FINAL DEMAND.											
		ORIGINAL DEMAND.											
				I.—Salaries.		II.—Companies.		III.—Securities.		IV.—Other Sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmednagar.	8,88,755	2,163	52,042	36	850	1	86	...	...	2,025	48,088	2,062	49,024
Khándesh ...	14,60,851	3,926	1,12,709	121	1,377	7	986	...	...	3,143	1,06,504	3,271	1,08,867
Násik ...	8,43,582	2,522	57,814	22	391	1	48	...	...	2,409	55,243	2,432	55,682
Poona ...	10,67,800	3,934	1,05,308	273	7,178	5	1,342	19	131	3,496	92,461	3,793	1,01,112
Sátára ...	12,25,989	2,311	46,898	25	392	1	20	38	270	2,143	44,179	2,207	44,861
Sholápur ...	7,50,689	1,800	53,067	53	815	...	...	1	81	1,712	49,934	1,766	50,830
Total ...	62,37,666	16,656	4,27,838	530	11,003	15	2,482	58	482	14,928	3,96,409	15,531	4,10,376

District.	PENALTIES.		Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednager ...	...	...	2,234	51,258	49,425	347	49,078	2,627
Khándesh ...	44	165	1,139	1,10,171	1,06,952	197	1,06,755	3,723
Násik ...	4	25	1,085	56,792	55,718	15	55,698	1,299
Poona ...	65	130	1,655	1,02,897	1,00,321	31	1,00,290	2,825
Sátára ...	8	73	614	45,548	44,760	107	44,653	932
Sholápur ...	...	...	412	51,242	50,815	452	50,363	1,381
Total ...	121	393	7,139	4,17,908	4,07,986	1,149	4,06,837	12,787

The original assessments under all parts amounted to Rs. 4,27,838 as against Rs. 4,23,204 in the preceding year and the number of persons assessed to the tax rose from 15,919 to 16,656. The original demand was, however, reduced to the extent of Rs. 17,462 as against Rs. 18,406 in the preceding year in consequence of petitions of objections. Penalties amounting to Rs. 393 were imposed on 121 persons and the arrears of the previous year amounted to Rs. 7,139. The total amount for collection was, therefore, Rs. 4,17,908, of which Rs. 4,06,837 were realized inclusive of Rs. 1,716 on account of over-collections not refunded during the year. Excluding this latter figure from calculation, the balance at the close of the year was Rs. 12,787. As compared with the preceding year Parts I, II and III show a decrease and Part IV an increase in the final demand. The decrease under Part I occurs in Sholápur and Khándesh. The decrease in Sholápur is large, being Rs. 494, and is explained to be due to the non-receipt, from the managers of the Sholápur Spinning and Weaving Mill of the sums due from them on account of the salaries of their employés who are paid according to the convenience of the managers and not at regular intervals. The Collector of Khándesh offers no explanation of the decrease in his district. The decrease under Part II is noticeable in Ahmednagar, Násik, Poona and Sátára. The decrease in Ahmednagar is slight being only Rs. 3; the decrease in Násik is stated to be due to a decrease in the profits of the Igatpuri Co-operative Stores Company and that in Poona to a depression in the business of the Napier Hotel Company Limited. The decrease in Sátára has not been explained by the Collector. The decrease under Part III occurs chiefly in the Poona and Sholápur Districts. The decrease in Poona is explained to be due to the failure on the part of the Junnar Municipality to pay the instalment of a debt contracted by that body and to similar other causes, while that in Sholápur is due to the fact that there was an increase in the receipts of the preceding year as the interest on securities held by the Sholápur Municipality which fell due in 1893-94 was drawn in 1894-95.

8. The following table contrasts the figures of the original and final demand under Part IV with the corresponding figures of the preceding year:—

District.	Year.	ORIGINAL DEMAND.		FINAL DEMAND.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmednagar ...	1894-95 ...	2,085	50,338	2,002	47,239
	1895-96 ...	2,126	51,106	2,025	48,088
		+41	+768	+23	+849
Khândesh ...	1894-95 ...	3,342	1,08,782	3,272	1,06,053
	1895-96 ...	3,798	1,10,346	3,143	1,06,504
		+456	+1,564	-129	+451
Násik ...	1894-95 ...	2,396	55,486	2,341	52,889
	1895-96 ...	2,499	57,375	2,409	55,243
		+103	+1,889	+68	+2,354
Poona ...	1894-95 ...	3,684	97,937	3,531	92,487
	1895-96 ...	3,637	96,657	3,496	92,461
		-47	-1,280	-35	-26
Sátára ...	1894-95 ...	2,172	44,806	2,077	42,603
	1895-96 ...	2,248	46,181	2,143	44,179
		+76	+1,375	+66	+1,576
Sholápur ...	1894-95 ...	1,691	51,326	1,664	49,024
	1895-96 ...	1,746	52,171	1,712	49,934
		+55	+845	+48	+910
Total ...	1894-95 ...	15,370	4,08,675	14,887	3,90,295
	1895-96 ...	16,054	4,13,836	14,928	3,96,409
		+684	+5,161	+41	+6,114

It will be noticed that there was a general rise both in the original and final demands in all the districts except Poona where there was a falling off in the number of persons assessed and the amount of assessment both in the original and final demand. As regards the decrease in Poona the Collector remarks that it "indicates that the original assessments were more carefully made though the work is as delicate and difficult as ever." The increase in the other districts is generally attributed to the entry of new names in the lists, the expansion of trade, the transfer of assessees from lower to higher classes on account of increased incomes and greater care in framing the lists.

9. The following table shows for each district, the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objections and the incidence of the tax :—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to Assesseees.	Percentage of reduction on objections.	INCIDENCE OF THE TAX UNDER PARTS I TO IV			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of Persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmednagar ...	2,163	551	25.4	5.7	888,755	0 0 11	23 12 5	431
Khândesh...	3,926	655	16.6	3.4	1,460,851	0 1 2	33 4 6	446
Násik ...	2,522	638	25.2	3.6	843,582	0 1 1	22 14 4	347
Poona ...	3,934	1,127	28.6	3.9	1,067,800	0 1 6	26 10 6	281
Sátára ...	2,311	1,090	47.1	4.3	1,225,989	0 0 7	20 5 2	555
Sholápur ...	1,800	339	18.8	4.2	750,689	0 1 1	28 12 6	425
Total ...	16,656	4,400	26.4	4.08	6,237,666	0 1 0	26 6 9	401

As compared with the preceding year, there is a decline in the number of petitions of objections and in the percentage of petitions to assessees in all the districts except Sátára. The Collector of Sátára remarks:—"Nearly half the number moved for a revision of their assessments. This shows that the assessments did not give general satisfaction whatever the reason may be and also it seems that the tendency to appeal is a special feature of the administration of the Income Tax in the Sátára District." The amount reduced on appeal was 4.08 of the original demand for the Division as against 4.4 in the preceding year. The percentages of reduction have fallen in all except the Khándesh District where the amount reduced on appeal was 3.4 of the original demand as against 2.4 in the preceding year; the rise has not been explained but it is apparently due to the original assessments having been pitched somewhat high. The average incidence of the tax per head of population shows slight variations in all the districts except Khándesh and Poona where it remains unchanged. The incidence per head of tax-payer for the Division has risen from Rs. 26-3-7 to Rs. 26-6-9.

10. The following table shows the fluctuations in each class under Part IV consequent on revision:—

Class.	AHMEDNAGAR.		KHÁNDESH.		NÁ'SIK.		POONA.		SÁ'TÁ'RA.		SHOLÁ'PUR.		TOTAL.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	...	Rs.	Rs.	Rs.	Rs.	Rs.	...	Rs.	Rs.	Rs.	Rs.
I ...	740	270	450	...	710	170	350	...	620	...	300	90	3,170	530
II ...	435	195	390	...	315	135	585	...	120	...	90	105	1,935	435
III ...	420	220	345	...	240	140	568	8	400	...	220	180	2,193	548
IV ...	168	308	296	...	224	252	287	7	28	...	140	84	1,143	651
V ...	455	105	215	...	175	175	35	...	245	...	210	140	1,335	420
VI ...	294	84	196	...	252	126	336	...	126	...	126	168	1,330	378
VII ...	342	52	325	...	524	535	234	...	117	...	333	323	1,875	910
VIII ...	558	58	701	...	443	398	1,084	16	258	...	710	364	3,754	836
IX ...	420	53	820	...	961	471	405	...	88	...	1,081	...	3,775	524
X ...	260	...	26	...	482	313	313	...	...	...	234	482	1,315	795
XI ...	91	...	78	...	...	...	30	...	...	...	651	...	850	...
XII ...	180	...	...	...	521	...	...	...	...	...	...	...	701	...
XIII ...	...	...	...	...	...	...	...	...	...	...	78	...	78	...
XIV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	4,363	1,345	3,842	...	4,847	2,715	4,227	31	2,002	...	4,173	1,936	23,454	6,027

The total reductions amounted to Rs. 23,454 against an enhancement of Rs. 6,027, the net reductions being Rs. 17,427 as against Rs. 18,380 in the preceding year. The amount of reductions effected was largest in Násik and smallest in Sátára. The enhancements, which occurred in all the districts except Khándesh and Sátára, were due solely to orders passed on appeal petitions.

11. The average incidence of the tax per head of population is 1 anna the same as in the preceding year. It was highest in Poona and lowest in Sátára.

12. The year's demand was realized without difficulty. No fines were inflicted by Magistrates and the number of cases in which the levy of penalties was found necessary was smaller than in the preceding year. The subjoined table shows the outstanding balance for each district. It will be seen that out of the total outstanding balance of Rs. 12,787 a sum of Rs. 4,677 has been recovered since the close of the year and Rs. 3,199 are in course of recovery, the remainder having been written off or found irrecoverable.

District.				Amount of outstanding balance.	Balance recovered since the close of the year.	Written off and remitted.	Irrecoverable.	In course of recovery.
Ahmednagar	...	...	...	2,627	832	922	...	873
Khándesh	...	...	...	3,723	2,695	602	162	264
Násik	...	...	...	1,299	270	944	55	30
Poona	...	...	...	2,825	404	1,467	...	954
Sátára	...	...	...	932	...	372	...	560
Sholápur	...	...	...	1,381	476	387	...	518
Total				12,787	4,677	4,694	217	3,199

13. The distribution of the tax over the main heads of income and the percentage of each head on the total income for the Division are shown in the subjoined table :—

Heads.	Amount.	Percentage on Total.
	Rs.	Rs.
Part I.—Salaries	10,999	2·71
„ II. — Companies	2,099	·51
„ III.—Interest on Securities ...	457	·11
	13,555	3·35
Part IV (a) Professions	16,844	4·16
(b) Commerce	2,97,639	73·53
(c) Transport	1,484	·36
(d) Trade	37,629	9·29
(e) Manufacture	21,742	5·37
(f) Property	15,892	3·92
Total, Part IV ...	3,91,230	96·65
Grand Total ...	4,04,785	.....

14. Appendix B* shows the distribution, by districts, of the principal sources of income under Part IV.

15. Return No. VI shows the expenditure incurred in collecting the tax. The total expenditure, which agrees with that brought on the books of the Accountant General, was Rs. 4,334 as against Rs. 4,271 in the preceding year. The increase in the expenditure chiefly occurs in the Poona District and is principally due to extra expenditure incurred in filling up privilege leave vacancies and the percentage allowed to Shetias and Kulkarnis during the year under report being in excess of that paid in the previous year.

16. Return VII shows the total assessments and collections for each sub-division in each district.

17. With the exception of Rs. 3,199 which are still under recovery. Rs. 4,694 written off, and Rs. 217 reported as irrecoverable the whole of the year's demand was realized with very little pressure and the administration of the tax was on the whole satisfactory.

I have the honour to be,
Sir,
Your most obedient Servant,
J. K. SPENCE,
Commissioner, C. D.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the Central Division in the year 1895-96.

Class.	Amount of Income.	SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS.										Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		Tax levied under																						
		Section 9 (1).					Section 9 (3).																	
		Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.													
		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23		
					Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.			
I	Rs. 500, but less than 750	...	...	151	1,069	77	769	71	638	2	19	4	6,326	63,274	6,627	65,773	77	...	65,850	252	65,598			
II	750 " "	...	...	22	326	20	320	35	630	1	18	...	2,711	40,663	2,789	41,957	68	...	42,025	103	41,922			
III	1,000 " "	...	...	8	146	14	273	16	378	1	20	...	1,878	37,437	1,917	38,254	71	...	38,325	120	38,205			
IV	1,250 " "	...	...	5	74	8	176	4	68	...	...	81	995	30,595	1,012	30,994	54	...	31,048	65	30,983			
V	1,500 " "	...	...	1	...	21	668	9	290	...	...	...	710	24,800	741	25,758	14	...	25,772	41	25,731			
VI	1,750 " "	...	...	5	132	8	390	3	106	1	48	7	566	23,702	583	24,385	4	...	24,389	36	24,353			
	Total I to VI	...	...	192	1,747	148	2,596	138	2,110	5	105	92	13,186	220,471	13,669	227,121	288	...	227,409	617	226,792			
VII	Rs. 2,000, but less than 2,500	...	...	5	63	7	377	4	244	1	62	317	572	30,833	539	31,896	19	...	31,915	168	31,747			
VIII	2,500 " "	...	...	6	424	10	878	10	886	5	483	48	823	69,895	854	72,614	23	...	72,637	104	72,533			
IX	5,000 " "	...	...	1	...	6	1,047	3	315	...	...	...	253	40,105	263	41,467	6	...	41,473	78	41,395			
X	10,000 " "	...	...	...	...	1	312	...	...	1	481	...	59	18,984	61	19,777	...	...	19,777	104	19,673			
XI	20,000 " "	...	...	...	...	...	...	...	...	...	...	...	9	4,981	9	4,981	...	...	4,981	...	...			
XII	30,000 " "	...	...	...	...	...	...	...	...	1	968	...	9	6,560	10	7,358	...	...	7,628	...	...			
XIII	40,000 " "	...	...	...	...	...	...	...	...	...	...	...	2	2,266	2	2,266	...	...	2,266	78	2,188			
XIV	50,000 " "	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
	Total VII to XV	...	...	12	487	24	2,614	17	1,445	8	1,994	360	1,727	173,624	1,788	180,529	48	...	180,577	532	180,045			
	Grand Total	...	...	204	2,534	172	5,210	155	3,555	13	2,099	457	14,913	394,095	15,457	407,650	336	...	407,986	1,149	406,837			

J. K. SPENCE,
Commissioner, C. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the Central Division, in the year 1895-96.

Part of the Act under which the Income is assessed.	ORIGINAL DEMAND.		REVISION BY COLLECTOR.		REVISION BY COMMISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		ARREARS OF PREVIOUS YEAR.		Total of columns 9, 11, 13 and 14.	COLLECTIONS.					Balance.	Remarks.
	N ^o of Assesses.	Amount of Tax.	N ^o of Petitions or Objections.	Demand after disposal.	N ^o of Petitions or Objections.	Demand after disposal.	N ^o of Assesses.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Penal- ties.	Fines.		Arrears.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Chapter III A and Part I, Schedule II ...	529	Rs. 11,038	7	Rs. 11,003	...	Rs. 11,003	530	Rs. 11,003	...	Rs. ...	...	...	Rs. ...	11	Rs. 11,014	...	...	Rs. 11	10,999	Rs. 15	Rs.	
Chapter III B and Part II, Schedule II ...	15	2,482	...	2,482	...	2,482	15	2,482	...	...	...	...	13	2,495	2,086	...	...	13	2,089	396	Rs.	
Chapter III C and Part III, Schedule II ...	58	482	...	482	...	482	58	482	...	...	...	...	12	494	457	...	...	...	457	37	Rs.	
Chapter III D and Part IV, Schedule II ...	16,054	413,836	4,182	397,136	211	396,409	14,928	396,409	121	393	...	...	7,103	403,905	387,694	328	...	3,544	391,566	12,389	Rs.	
Total ...	16,656	427,838	4,189	411,103	211	410,376	15,531	410,376	121	393	...	...	7,139	417,908	401,225	328	...	3,568	405,121	12,787	Rs.	

J. K. SPENCE,
Commissioner. C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the Central Division in the year 1895-96.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	4,086 9 4	
Travelling Allowance	19 0 0	
Contingencies	229 0 0	
Total ...	4,334 9 4	

J. K. SPENCE,
Commissioner, C. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Taluka of the Districts of the Central Division for the year 1895-96..

District.	Taluka.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessors.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar ...	Taluka Nagar ...	130	2,267	2,212	...	55	...	
	" Parner ...	125	2,170	2,135	...	35	...	
	" Shrigonda ...	104	1,821	1,821	...	...	40	
	" Karjat ...	82	1,673	1,673	...	...	...	
	" Jamkhed ...	150	2,781	2,781	...	...	...	
	" Shevgaon ...	260	5,165	4,933	...	232	332	
	" Nevasa ...	219	4,930	4,915	...	15	...	
	" Rahuri ...	166	3,804	3,804	...	...	...	
	" Kopergaon ...	147	2,480	2,480	...	...	...	
	" Sangamner ...	161	3,008	2,792	...	216	168	
	" Akola ...	72	1,451	1,431	...	20	...	
	Nagar City and Camp ...	409	16,538	15,406	...	1,132	772	
	Total, Part IV. ...	2,025	48,088	46,383	...	1,705	1,312	
	" " I. ...	36	850	850	...	...	...	
	" " II. ...	1	86	86	...	...	...	
	Grand Total ...	2,062	49,024	47,819	...	*1,705	1,312	*Exclusive of Rs. 922 written off and remitted.
Khandesh ...	Dhulia City ...	257	8,877	8,804	146	28	...	
	Taluka Dhulia ...	120	3,158	3,138	...	20	...	
	" Amalner ...	125	3,596	3,596	15	...	...	
	Peta Parola ...	130	4,213	4,203	...	...	...	
	Taluka Erandol ...	325	10,559	10,265	1	294	243	
	" Pachora ...	205	4,759	4,749	...	10	60	
	Peta Bhadgaon ...	91	3,301	3,281	...	20	10	
	Taluka Chalisgaon ...	170	5,240	5,190	...	50	73	
	" Pimpalner ...	83	2,380	2,380	...	...	35	
	" Nandurbár ...	85	2,828	2,775	...	53	98	
	Peta Navapur ...	26	775	715	...	...	...	
	Taluka Taloda ...	61	1,719	1,719	...	...	...	
	" Shahada ...	50	2,156	2,156	...	...	...	
	" Sindkheda ...	140	3,534	3,534	...	...	...	
	" Shirpur ...	71	6,852	6,852	...	...	10	
	" Chopda ...	138	5,869	5,869	...	...	...	
	" Savda ...	160	6,097	6,097	...	...	...	
	Peta Yaval ...	91	2,891	2,891	18	...	10	
	" Raver ...	81	3,036	3,026	...	...	...	
	Taluka Bhusaval ...	182	6,246	6,191	...	...	10	
	Peta Edlabad ...	60	1,748	1,618	...	105	...	
	Taluka Jalgaon ...	228	9,946	9,859	...	87	45	
	" Jamner ...	265	6,784	4,726	...	2,058	60	
	Total, Part IV. ...	3,143	1,06,504	1,03,634	180	2,725	654	
	" " I. ...	121	1,377	1,377	...	...	...	
	" " II. ...	7	986	590	...	396	13	
	Grand Total ...	3,271	1,08,867	1,05,601	180	+3,121	667	†Exclusive of Rs. 602 written off.
Nasik ...	Nasik City ...	212	5,126	5,091	3	15	...	
	Taluka Nasik ...	244	4,470	4,410	...	60	20	
	" Dindori ...	206	3,553	3,583	...	...	40	
	" Chandor ...	124	3,097	3,067	...	30	...	
	" Peint ...	41	1,027	855	...	87	145	
	" Sinnar ...	190	3,738	3,640	...	15	10	
	" Igatpuri ...	214	3,664	3,664	...	...	10	
	" Niphad ...	238	5,414	5,294	...	40	25	
	" Yeola ...	217	5,950	5,875	10	30	279	
	" Malegaon ...	237	7,213	7,082	2	78	...	
	" Nandgaon ...	160	3,663	3,638	...	...	20	
	" Baglan ...	163	4,863	4,863	...	...	...	
	" Kalvan ...	123	3,435	3,425	...	...	3	
	Total, Part IV. ...	2,409	55,243	54,487	15	355	552	
	" " I. ...	22	391	391	...	...	...	
	" " II. ...	1	48	48	...	...	...	
	Grand Total ...	2,432	55,682	54,926	15	†355	552	†Exclusive of Rs. 914 written off and remitted.

RETURN No. VII—continued.

District.	Taluka.	FINAL DEMAND.		COLLECTIONS.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessces.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Poona ...	Taluka Junnar ...	265	5,012	4,771	...	231	171	
	" Indapur ...	88	1,357	1,337	...	...	...	
	" Khed ...	202	3,716	3,671	...	45	...	
	Peta Ambegaon ...	61	1,111	1,086	...	25	35	
	Taluka Sirur ...	217	4,421	4,291	...	140	30	
	" Purandhar ...	142	2,201	2,201	...	...	...	
	" Bhimthadi ...	163	2,873	2,826	...	47	10	
	Peta Dhond ...	68	969	959	...	10	...	
	Taluka Haveli ...	187	3,052	3,002	...	10	124	
	Peta Mulshi ...	31	572	572	...	...	...	
	Taluka Maval ...	186	2,740	2,597	...	143	...	
	Poona City ...	1,886	64,447	63,425	70	658	271	
	Total, Part IV. ...	3,496	92,461	90,738	70	1,309	641	
	" " I. ...	273	7,178	7,166	...	12	9	
	" " II. ...	5	1,342	1,342	...	...	...	
	" " III. ...	19	181	106	...	37	...	
	Grand Total ...	3,793	1,01,112	99,352	70	* 1,358	650	* Exclusive of Rs. 1,467 written off.
Satara...	Satara City ...	237	6,113	5,835	28	278	116	
	Taluka Satara ...	73	1,195	1,185	...	10	...	
	" Wai ...	198	3,479	3,394	10	20	35	
	" Javli ...	65	1,039	1,029	...	...	...	
	" Koregaon... ..	135	2,245	2,215	...	...	...	
	" Karad ...	394	9,237	9,164	...	73	184	
	" Valva ...	295	7,403	7,237	...	166	10	
	" Tisgaon ...	166	2,902	2,902	...	...	...	
	" Patan ...	192	3,574	3,564	20	10	...	
	" Man ...	95	1,548	1,548	5	...	10	
	" Khatav ..	139	2,566	2,566	...	...	...	
	" Khanapur ...	154	2,878	2,878	...	...	...	
	Total, Part IV. ...	2,143	44,179	43,517	63	557	355	
	" " I. ...	25	392	389	...	3	2	
	" " II. ...	1	20	20	...	...	...	
	" " III. ...	38	270	270	...	...	...	
	Grand Total ...	2,207	44,861	44,196	63	†560	357	†Exclusive of Rs. 372 written off.
Sholapur	Sholapur City ...	557	24,924	23,970	...	954	...	
	Taluka Sholapur... ..	112	2,687	2,687	...	...	...	
	" Barsi ...	321	7,786	7,786	...	...	...	
	" Madha ...	131	2,315	2,290	...	10	10	
	" Karmala ...	130	2,837	2,837	...	...	...	
	" Pandharpur ...	253	5,860	5,840	...	30	20	
	" Sangola ...	90	1,207	1,207	...	...	...	
	" Malsiras ...	118	2,318	2,318	...	...	...	
	Total, Part IV. ...	1,712	49,934	48,935	...	994	30	
	" " I. ...	53	815	815	...	...	...	
	" " II. ...	...	...	...	...	...	...	
	" " III. ...	1	81	81	...	...	...	
	Grand Total ...	1,766	50,830	49,831	...	†994	30	†Exclusive of Rs. 387 written off.
	Grand Total of all Districts.	15,531	4,10,376	4,01,225	328	§8,093	3,568	§ Exclusive of Rs. 4,694 written off and remitted.

J. K. SPENCE,
Commissioner, C. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Central Division credited in the accounts of the Accountant General for 1895-96.

AS PER FINAL RETURN FOR MARCH 1896 FURNISHED BY THE ACCOUNTANT GENERAL.																
Districts.	Part I—Tax on Salaries, &c., paid by Local Authorities and Companies.				Total of Columns 2 to 4.	Part II—Tax on Profits of Companies.	Part III—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV—Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.	As per Collector's Income Tax Return No. III, Column 20.	Difference between the credits of the General (Column 12) and those of the Collectors (Column 13).	Remarks.	
	Recoveries from Local Funds Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.		Recoveries by Revenue Authorities from Companies and Private Persons.												
		Rs. a. p.	Rs. a. p.	Rs. a. p.												Rs. a. p.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
Ahmednagar.	50 4 8	136 11 0	663 5 0	850 4 8	85 15 0	.....	48,488 5 8	.....	...	48,488 5 8	49,424 9 4	49,425	+0 6 8			
Khândesh ...	111 6 8	272 9 7	993 1 10	1,377 2 1	603 3 5	.....	1,04,793 5 9	179 13 6	...	1,04,973 3 3	1,06,953 8 9	1,06,955	-1 8 9			
Nâsik ...	82 15 9	209 13 5	98 0 8	390 13 10	47 7 7	.....	55,259 9 0	15 0 0	...	55,274 9 0	55,712 14 5	55,713	+0 1 7			
Poona ...	46 4 8	782 2 4	6,347 1 3	7,175 8 3	1,342 3 0	105 4 7	91,620 12 11	78 0 0	102 0 6	91,800 13 5	1,00,423 13 3	1,00,321	-102 13 3*		*The difference is owing to Rs. 102-0-6 on account of notice fee not finding place in Collector's Return No. III.	
Sâtara ...	96 12 0	97 1 8	197 9 8	391 7 4	20 0 0	270 3 1	44,015 14 9	62 14 0	...	44,078 12 9	44,760 7 2	44,760	-0 7 2			
Sholâpur ...	10 5 0	363 15 11	467 2 11	831 7 10	.....	81 4 10	49,801 14 7	.....	...	49,891 14 7	50,814 11 3	50,815	+0 4 9			
Total ...	398 0 9	1,862 5 11	8,766 5 4	11,026 12 0	2,098 13 0	456 12 6	3,94,069 14 8	335 11 6	102 0 6	3,94,507 10 8	4,08,090 0 2	407,986	-104 0 2			

J. K. SPENCE,
Commissioner, C. D.

No. 4204 of 1896.

FROM

E. J. EBDEN, ESQUIRE, I.C.S.,
Acting Commissioner, S. D. ;

To

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

Belgaum, 19th September 1896.

SIR,

I have the honour to submit the annual report on the working of the

Belgaum Collector's letter No. 3094, dated 1st July 1896, and accompaniments.

Bijapur Collector's letter No. 2114, dated 29th June 1896, and accompaniments.

Dhárwár Collector's letter No. 1069, dated 17th July 1896, and accompaniments.

Kánara Collector's No. 2276, dated 18th June 1896, and accompaniments.

Kolába Collector's No. 4066, dated 18th July 1896, and accompaniments.

Ratnágiri Collector's No. 2354, dated 24th July 1896, and accompaniments.

Income Tax Act in the several districts of the Southern Division for the year 1895-96 together with the Collectors' reports mentioned in the margin and the returns noted below :—

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands, and the uncollected balances of sums due at the close of the year.

*Return No. V.**—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each taluka of the districts of the Southern Division.

Returns Nos. I and II will be submitted direct by the Accountant General, Bombay.

2. Returns Nos. III, IV and V agree with one another under each part. The apparent discrepancy between column 22 of Return No. III and the total under all parts of column 20 of Return No. IV is due to the fact that over-collections amounting to Rs. 1,220, which remained unrefunded at the close of the year, though included in Return No. III, have been, under standing orders, omitted from Return No. IV. This amount is distributed over the several districts as follows :—

					Rs.
Belgaum	...	...	...	...	595
Bijapur	...	...	...	...	57
Dhárwár	...	...	...	...	169
Kánara	...	...	...	...	116
Kolába	...	...	...	...	245
Ratnágiri	...	...	...	...	38
					1,220

Deducting this from column 22 of Return No. III, the net sum realized is Rs. 2,11,697, which corresponds with the total entered in column 20 of Return No. IV. Return No. IV agrees with Return No. V under each part, penalties being excluded.

Appendix A shows the amount of the tax as brought on the books of the Accountant General and as entered in the Collector's Return No. III. The

excess of Rs. 356-12-10 in the credits of the Accountant General, is accounted for in the remarks column of Appendix A.

Administration.

3. The lists of assessment were, as usual, prepared by the Mámlatdárs and Maháلكaris for the tálukas and maháls respectively under their charge. The assessments were generally based on the final demand of the previous year, modified, however, in accordance with the results of fresh inquiries made by the assessing officers. The lists thus framed were, before submission to this office, scrutinized by the Assistant and Deputy Collectors in charge of the tálukas. They were, on the whole, found to have been carefully prepared, and were finally sanctioned by the Commissioner under the authority of Government Resolution No. 3058, dated 1st September 1893.

4. The powers of revision, under Section 25 of the Act, were generally exercised by the Assistant and District Deputy Collectors within their respective charges. In the towns of Bijápur, Dhárwár and Ratnágiri and in the Alibág Táluka and the Uran Mahál of the Kolába District, the Huzúr Deputy Collectors of Bijápur, Dhárwár, Ratnágiri and Kolába respectively exercised those powers, while in the Honávar Táluka (including the Bhatkal Petha) of the Kánara District the Collector of Kánara heard the appeals from the original assessments fixed by the assessing officers.

5. The Collectors are invested with the powers of a Commissioner under Section 27 of the Act, and they performed the general duty of supervision in the districts under their respective charges.

Results and Details.

Return No. IV—Original demand.

6. The details for each district of the original and final demands, the collections and the balances are given in the following table :—

Districts.	Popula- tion according to the Census of 1891.	ORIGINAL DEMAND.		FINAL DEMAND.											
		No.	Amount.	I.—Salaries, &c.		II.—Companies.		III.—Securities.		IV.—Other Sources of Income.		Total.			
				No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.		
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Bolgaum ...	10,13,261	1,692	42,128	59	2,849	...	...	...	...	1,607	37,851	1,666	40,700		
Bijapur ...	7,98,339	1,435	33,218	21	263	...	...	...	...	1,386	32,274	1,407	32,537		
Dhárwār ...	10,51,314	3,545	78,783	1,013	22,210	3	629	...	...	2,484	54,589	3,500	77,428		
Kánara ...	4,46,351	687	14,229	9	184	...	...	...	...	630	12,683	639	12,867		
Kolába ...	5,94,872	1,289	30,811	34	356	...	...	5	6	1,217	29,532	1,256	29,894		
Ratnágiri ...	11,05,926	1,037	18,700	14	245	...	...	7	79	982	17,502	1,003	17,826		
Total ...	50,08,063	9,685	2,17,899	1,150	26,107	3	629	12	85	8,306	1,94,431	9,471	2,11,263		

Districts.	FINES AND PENALTIES.		Arrears of previous years.	Grand Total.	Gross col- lections.	Re- funds.	Net col- lections.	Balance in- clud- ing amount written off and remit- ted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bolgaum ...	10	69	75	40,844	41,582	851	40,731	113	* Refunds under column 21 of Return No. III are shown to be Rs. 2,192. The difference of Rs. 1,220 is explained as follows :—
Bijapur ...	1	2	...	32,539	32,592	345	32,247	292	Refunds ordered but not paid during the year—
Dhárwār ...	17	176	715	78,319	77,879	426	77,453	866	Rs.
Kánara ...	7	58	816	13,741	14,916	1,280	13,636	105	Belgaum ... 595
Kolába ...	1	10	...	29,904	30,084	265	29,819	85	Bijapur ... 57
Ratnágiri ...	2	15	5	17,846	18,056	245	17,811	35	Dhárwār ... 169
Total ...	38	330	1,611	2,13,193	2,15,109	3,412*	2,11,697†	1,496	Kánara ... 116
									Kolába ... 245
									Ratnágiri ... 38
									Total ... 1,220 This amount is omitted from Return No. III, as it is not yet actually refunded.
									† The difference between the net collections as shown here and in column 22 of Return No. III is Rs. 1,220, i.e., the sum to be refunded. (See remarks against Refunds.)

The original assessment for the year under report amounted, as will be seen from the foregoing table, to Rs. 2,17,899 from 9,685 assesseees, against Rs. 2,15,406 from 9,733 assesseees in the preceding year. This shows a decrease of 48 in the number of persons assessed, though the amount of the tax has risen by Rs. 2,493. The original demand had, however, to be reduced, both as regards the number of assesseees and the amount of tax in consequence of successful petitions of objection, and the final demand for the year stood at Rs. 2,11,252 leviable from 9,471 persons as compared with Rs. 2,07,197 from 9,458 persons in 1894-95. Penalties amounting to Rs. 330 were also levied from 38 persons, and the arrears of previous years were Rs. 1,611, making a grand total of Rs. 2,13,193 for collection, out of which Rs. 2,11,697 were realized, leaving a balance of Rs. 1,496 outstanding at the close of the year.

The following table contrasts the figures of the original and final demand under Part IV—Other Sources of Income—with the corresponding figures of the preceding year :—

Districts.			ORIGINAL DEMAND.		FINAL DEMAND.	
			No.	Amount.	No.	Amount.
				Rs.		Rs.
Belgaum	... { 1894-95 ... 1895-96 ...	...	1,623	38,360	1,581	36,873
		...	1,633	39,279	1,607	37,851
			+ 10	+ 919	+ 26	+ 978
Bijápúr	... { 1894-95 ... 1895-96 ...	...	1,402	31,148	1,384	30,636
		...	1,414	32,955	1,386	32,274
			+ 12	+ 1,807	+ 2	+ 1,638
Dhárwár	... { 1894-95 ... 1895-96 ...	...	2,614	58,102	2,515	54,812
		...	2,528	55,941	2,484	54,589
			— 86	— 2,161	— 31	— 223
Kánara	... { 1894-95 ... 1895-96 ...	...	695	14,124	633	12,656
		...	678	14,045	630	12,683
			— 17	— 79	— 3	+ 27
Kolába	... { 1894-95 ... 1895-96 ...	...	1,238	29,086	1,210	28,324
		...	1,250	30,479	1,217	29,532
			+ 12	+ 1,393	+ 7	+ 1,208
Ratnágiri	... { 1894-95 ... 1895-96 ...	...	1,013	18,096	987	17,406
		...	1,016	18,376	982	17,502
			+ 3	+ 280	— 5	+ 96
Total	... { 1894-95 ... 1895-96 ...	...	8,585	1,88,916	8,310	1,80,707
		...	8,519	1,91,075	8,306	1,84,431
			— 66	+ 2,159	— 4	+ 3,724

It will appear that the actual increase during the year under report over the amounts of the original and final demands of the preceding year amounted, respectively, to Rs. 2,159 and Rs. 3,724. A decrease in the original demand

occurred in the districts of Dhárwár and Kánara and in the final demand in the district of Dhárwár only. The falling off in the Dhárwár District is ascribed by the Collector to unseasonable rain and dullness of trade in the preceding year in some of the talukas of the district.

The increase in the district of Belgaum was due to enhanced profits from trade following a favourable season, and in Bijápur to the expansion of trade in the town of Bágalkot. In the district of Kolába it is ascribed by the Collector to the fact that no undue leniency was shown. The increase in the districts of Kánara and Ratnágiri is not very noticeable, and calls for no remark.

7. During the year under report the amount realized on account of salaries,

District.	Increase.	Decrease.
	Rs.	Rs.
Belgaum ...	2,160	...
Bijápur ...	5	...
Dhárwár ...	...	724
Kánara ...	...	24
Kolába ...	151	...
Ratnágiri ...	...	96
Total ...	2,316	844
Net Increase ...	...	1,472

pensions, gratuities, &c., under Part I was Rs. 26,107, against Rs. 24,635, in the preceding year. This shows an increase of Rs. 1,472, which is particularized in the margin. The very large increase of Rs. 2,160 in the Belgaum District has not been accounted for by the Collector. The falling off of Rs. 724 in the Dhárwár District is only apparent, since the amount collected in the preceding year included the tax levied on large arrears of exchange compensation allowance paid to the officers of the Southern Marátha Railway Company. The amount of Rs. 356 collected in the Kolába District includes a sum of Rs. 114, being the

tax levied on allowances paid to certain hakdárs. The Accountant General has, however, included this sum in "Other Items" under Part IV.

The amount realized during the year under report on account of Profits of Companies, Part II, was Rs. 629 against Rs. 1,758 collected in 1894-95, showing a decrease of Rs. 1,129. The real decrease, however, is only Rs. 153, as the sum of Rs. 976 shown in the preceding year as collected from the unregistered Gokák Falls Company in the Belgaum District was erroneously included under this part instead of under Part IV.

The tax on the Interest on Securities under Part III of the Act was, as usual, collected only in the districts of Kolába and Ratnágiri. The realizations under this part amount to Rs. 85 against Rs. 97 in the preceding year.

8. The subjoined table gives the details, for each district, of the number of persons originally assessed, the number of petitions of objections preferred to the Collector against the original assessments, the percentage of objections to assessments, the percentage of reductions on objection, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to population :—

District.	Number of Persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objection.	INCIDENCE OF THE TAX UNDER PARTS I TO IV.			
					Population according to the Census of 1891.	Per Head of Population.	Per Head of Tax-payer.	Number of Persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Belgaum	1,692	159	9.39	3.38	1,013,261	0 0 7	24 6 10	608
Bijápur	1,435	163	11.35	2.05	796,339	0 0 7	23 2 0	565
Dhárwár	3,545	404	11.39	1.72	1,051,314	0 1 2	22 1 11	300
Kánara	687	229	33.33	9.57	446,351	0 0 5	20 2 2	698
Kolába	1,289	237	18.38	3.07	594,872	0 0 9	23 12 9	473
Ratnágiri	1,037	222	21.40	4.67	1,105,926	0 0 3	17 12 4	1,102
Total .	9,685	1,414	14.59	3.05	5,008,063	0 0 8	22 4 10	528

9. Of the 9,685 persons originally assessed, 1,414 or 14.59 per cent. preferred petitions for revision of their assessments, and the amount reduced on appeal was Rs. 6,647. The percentage of petitions of objections to assessees, has remained unchanged for the entire Division, though there are some varia-

tions in it in the several districts. It has decreased by 2·1 per cent. in the Bijápúr District. In Dhárwár and Kánara also there is a decrease, though it is not so great as in Bijápúr. The largest increase (5·07) in the percentage of petitions is observable in the Kolába District. The cause, however, has not been explained by the Collector. In Ratnágiri this percentage has increased by 2·51, which fact the Collector of that district ascribes to the proneness of the assesseees in some of the tálukas to prefer appeals. The increase of ·7 in the Belgaum District is too small to need explanation. In the percentage of reductions on objections for the Division there is a small decrease (·8) during the year under report. The decrease in the Dhárwár District under this head amounts to 2·3, and is satisfactory.

10. The fluctuations in the several classes under Part IV.—Other Sources of Income—consequent on revision are displayed clearly in the following table :—

Class.	BELGAUM.		BIJÁPÚR.		DHÁRWAR.		KÁNARA.		KOLÁBA.		RATNÁGIRI.		TOTAL.	
	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
I ...	220	...	220	40	260	10	420	...	120	150	260	40	1,500	240
II ...	55	...	45	15	150	60	90	...	255	...	90	60	685	135
III ...	50	...	140	...	120	40	75	...	120	...	100	60	605	100
IV ...	60	...	...	56	112	84	36	...	252	...	56	56	516	196
V ...	15	...	70	175	105	175	64	...	70	...	105	70	429	420
VI ...	70	...	...	126	84	84	58	...	...	42	168	84	380	336
Total I—VI.	470	...	475	412	831	453	743	...	817	192	779	370	4,115	1,427

Class.	BELGAUM.		BIJÁPÚR.		DHÁRWAR.		KÁNARA.		KOLÁBA.		RATNÁGIRI.		TOTAL.	
	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VII ...	437	...	365	110	238	1	77	...	92	...	174	64	1,403	175
VIII ...	304	...	281	117	475	...	132	...	177	...	178	...	1,547	117
IX ...	197	...	173	...	143	...	160	...	...	260	177	...	850	260
X ...	...	...	26	...	...	...	250	...	313	...	...	...	589	...
XI ...	...	...	...	...	119	...	...	...	...	...	...	...	119	...
XII ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total VII to XIV ...	958	...	845	227	975	1	619	...	582	260	529	64	4,508	552
Grand Total...	1,428	...	1,320	639	1,806	454	1,362	...	1,399	452	1,308	434	8,623	1,979
Net Reductions.	1,428		681		1,352		1,362		947		874		6,644	

11. The total reductions were Rs. 8,623 against an enhancement of Rs. 1,979, and the net reductions amounted to Rs. 6,644 against Rs. 8,209 in the preceding year. The net reductions during the year in Classes I to VI were Rs. 2,688 against Rs. 3,895 in the preceding year, while those in the higher classes were Rs. 3,956 against Rs. 4,314 in 1894-95. The largest number of reductions occurred in Classes I and VIII. The figures in the foregoing tables refer to the results of appeal proceedings, and the enhancements represent, therefore, the amounts fixed on appeal in the cases of assesseees whose assessments were changed from one class to the other.

12. The average incidence of the tax per head of population for the entire Division has remained unchanged, but per head of tax-payer it has slightly increased (from Rs. 21-14-6 to Rs. 22-4-10).

13. The final demand under all parts amounted to Rs. 2,11,252, the corresponding figure in the preceding year being Rs. 2,07,197. This shows a net increase of Rs. 4,055, which is particularized in the following table :—

		1894-95.	1895-96.	Increase.	Decrease.
		Rs.	Rs.	Rs.	Rs.
Part I ...	...	24,635	26,107	1,472	...
" II ...	...	1,758	629	...	1,129
" III ...	...	97	85	...	12
" IV ...	...	1,80,707	1,84,431	3,724	...
Total ...	...	2,07,197	2,11,252	5,196	1,141
Net Increase ...				4,055	

No great difficulty was experienced in the realization of the final demand, nor was it found necessary in any of the districts to resort to criminal prosecutions. The Collectors inflicted on 38 persons penalties which amounted to Rs. 330. The amount outstanding at the close of the year and the sums since recovered, written off, &c., are shown in the following table :—

District.	Balance on 1st April 1896.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum ...	113	25	20	.....	68
Bijapur ...	292	42	250	.....	...
Dhárwár ...	866	...	314	552	...
Kánara ...	105	15	80	10	...
Kolába ...	85	65	.....	.....	20
Ratnágiri ...	35	...	15	20	...
Total ...	1,496	147	679	582	88

14. Recoveries of the tax on salaries, pensions, &c., paid by Government are, as a rule, made by the Accountant General, and the columns in Return No. V referring to this—Salaries (a)—are generally blank. The sum of Rs. 114, however, shown during the year under report in these columns refers, as has been stated in paragraph 7 above, to the recoveries made on allowances paid to certain hakdárs in the Kolába District which the Collector of that district has included under "Salaries paid by Government." The distribution of the amount of tax collected (exclusive of penalties) over the main heads of income and the percentage of each head on the total income for the Division are shown in the subjoined table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries ...	26,107	12·35
Part II.—Companies ...	629	·29
Part III.—Securities ...	85	·04
Total ...	26,821	12·68
Part IV.—		
(a) Professions ...	10,145	4·79
(b) Commerce ...	1,39,236	65·86
(c) Transport ...	554	·26
(d) Trade ...	23,500	11·11
(e) Manufacture ...	8,099	3·83
(f) Property ...	3,027	1·43
Total, Part IV ...	1,84,561	87·32
Grand Total ...	2,11,382	.....

15. Appendix B* shows the distribution, by districts, of the principal sources of income under Part IV. Money-lending, which is included under the head of "Commerce," has, as usual, contributed the largest amount, viz., Rs. 70,926, out of a total collection of Rs. 1,84,561.

16. As usual, the work of assessing and collecting the tax was done by the ordinary Revenue establishment, and no expenditure was incurred on account of it, except in the districts of Belgaum, Bijapur and Dhárwár. The details of this are given in Return No. VI. The commission paid in the Dhárwár District during the year under report to the Southern Marátha Railway Company for collecting the tax on the salaries paid to their subordinates has decreased by Rs. 21-3-6, and is proportionate to the amount of tax collected by the Company.

17. Return No. VII shows the assessment and collection of the tax in each taluka of the several districts of this Division. The excess of Rs. 369 in the balance outstanding on April 1, as shown in Return No. IV, over the amount shown in Return VII has been explained in the remarks column of the latter return.

General Remarks.

18. The assessment and collection of the tax as well as the work of revision and general supervision seem to have been effected with fair success. The number of petitions of objection has been about the same as last year. This cannot, however, be attributed to any undue severity or carelessness in assessing; for, as the Collector of Ratnágiri remarks, petitions of objection cost little to make, and in many cases the petitioners do not take the trouble to appear in support of them. The work was, as usual, carried on by the ordinary Revenue establishment, and the cost of administration was trifling. Penalties to the extent of Rs. 330 only had to be inflicted by the Collectors, and it is satisfactory to notice that in no district was it found necessary to have recourse to criminal prosecution. The working of the Act goes on smoothly, and the year's administration may be regarded as creditable to those concerned.

I have the honour to be,

Sir,

Your most obedient Servant,

E. J. EBDEN,
Acting Commissioner, S. D.

* Not printed.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886, in the year 1895-96, in the Southern Division.

Class.	Rate of Income.	SALARIES, PENSIONS, AND GRATUITIES PAID BY GOVERNMENT.		SALARIES, PENSIONS, AND GRATUITIES PAID BY LOCAL AUTHORITIES.		Levied under				II.—PROFITS OF COMPANIES.		III.—INTEREST ON SECURITIES.	IV.—OTHER SOURCES OF INCOME.		TOTAL COLLECTIONS OF TAX.		Penalties.	Fines.	Grand Total Collections.	Refunds.	Net amount realised.	Remarks.
		No. of ASSESSEES.	Amount of Tax.	No. of ASSESSEES.	Amount of Tax.	Section 9 (1).		Section 9 (2).		No. of As- sessees.	Amount of Tax.	No. of As- sessees.	Amount of Tax.	No. of As- sessees.	Amount of Tax.							
						No. of As- sessees.	Amount of Tax.	No. of As- sessees.	Amount of Tax.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
I	Rs. 500—750	11	81	44	430	17	144	636	6,587	...	...	...	4,075	40,775	4,783	48,077	123	...	48,140	703	47,437	
II	750—1,000	...	...	6	98	3	55	137	1,975	...	...	...	1,557	23,355	1,703	25,483	25	...	25,508	110	25,398	
III	1,000—1,250	2	33	6	118	5	91	88	1,684	...	...	...	92	18,560	1,039	20,346	20	...	20,406	75	20,331	
IV	1,250—1,500	...	...	1	39	3	85	28	675	...	...	...	499	13,993	531	14,792	28	...	14,720	98	14,722	
V	1,500—1,750	...	...	...	...	2	61	23	603	...	...	...	354	12,423	379	13,095	15	...	13,110	102	13,008	
VI	1,750—2,000	...	...	1	41	...	...	27	793	...	...	...	235	9,881	263	10,755	21	...	10,736	13	10,653	
Total I to VI	(Less than Rs. 2,000)	13	114	58	726	30	439	939	12,217	...	...	...	7,648	1,18,992	9,688	1,32,438	232	...	1,32,720	1,171	1,31,549	
VII	Rs. 2,000—2,500	...	...	1	45	1	65	23	976	...	...	3	281	15,592	306	16,681	...	...	16,681	319	16,362	
VIII	2,500—5,000	...	...	...	...	...	...	49	3,302	...	142	...	371	31,885	422	35,331	83	...	35,414	97	35,317	
IX	5,000—10,000	...	...	...	...	...	...	26	4,495	...	...	1	80	12,718	106	17,214	...	...	17,214	236	16,978	
X	10,000—20,000	...	...	...	...	...	...	8	2,429	...	487	79	37	6,721	46	9,716	...	...	9,716	250	9,466	
XI	20,000—30,000	...	...	...	...	...	...	3	1,302	...	...	...	2	1,062	5	2,364	...	...	2,364	119	2,245	
XII	30,000—40,000	...	...	...	...	...	...	...	...	...	...	...	1	1,000	1	1,000	...	...	1,000	...	1,000	
XIII	40,000—50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIV	50,000—1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total VII to XV	(More than Rs. 2,000)	...	...	1	45	1	65	109	12,504	3	629	85	772	68,978	886	82,306	83	...	82,389	1,021	81,368	
Grand Total	.....	13	114	59	771	31	504	1,048	24,721	3	629	85	8,420	1,87,970	9,574	2,14,794	315	...	2,15,109	2,192	2,12,917	

The difference of Rs. 1,220 between column 23 of this and column 20 of Return No. IV is due to over-collections to be refunded included in this and omitted from Return No. IV.

E. J. EBDEN,
Acting Commissioner, S. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886, in the year 1895-96, in the Southern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrates.		Arrears of pre- vious years.		Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Asses- sees.	Amount of Tax.	Number of peti- tions of objec- tion.	Demand after disposal.	Number of peti- tions of objec- tion.	Demand after disposal.	Number of Asses- sees.	Amount of Tax.	Num- ber.	Amount.	Num- ber.	Amount.	Num- ber.	Amount.		Tax.	Penal- ties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	
Chapter III-A, and Part I, Schedule II. ...	1,151	Rs. 26,110	...	Rs. 26,110	1	Rs. 26,107	1,150	Rs. 26,107	...	Rs, ...	...	Rs, ...	...	Rs. 26,107	Rs. 26,107	...	Rs. ...	Rs. ...	Rs. 26,107	...	Rs. ...	
Chapter III-B, and Part II, Schedule II. ...	3	629	...	629	...	629	3	629	...	...	...	...	...	629	629	...	...	...	629	...	...	
Chapter III-C, and Part III, Schedule II. ...	12	85	...	85	...	85	12	85	...	...	...	...	...	85	85	...	...	...	85	...	...	
Chapter III-D, and Part IV, Schedule II. ...	8,519	1,91,075	1,379	1,84,735	34	1,84,431	8,306	1,84,431	33	330	...	...	1,611	1,86,372	1,83,304	315	...	1,257	1,84,876	1,496		
Total ...	9,685	2,17,899	1,379	2,11,559	35	2,11,252	9,471	2,11,252	38	330	...	...	1,611	2,13,193	2,10,125	315	...	1,257	2,11,697*	1,496		

*The difference of Rs. 1,220 between column 20 of this and column 22 of Return No. III is due to over-collections to be refunded which have not been included in this Return.

E. J. EBDEN,
Acting Commissioner, S. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886, in the Southern Division, in the year 1895-96.

Head.	Amount.	Remarks.
1	2	3
<i>Establishment.</i>	Rs. a. p.	
Belgaum	30 10 4	} Incurred on account of the establishment temporarily employed to compile the Income-Tax returns.
Bijápur	30 8 3	
Dhárwár	60 0 0	
Total ...	121 2 7	
Commission paid to the Southern Marátha Railway Company for collecting the tax from their subordinates	416 9 6	
Grand Total ...	537 12 1	

E. J. EBDEN,
Acting Commissioner, S. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the several Districts of the Southern Division for the year 1895-96.

District.	Táluka.	FINAL DEMAND.		COLLECTIONS.		Balance out-standing.	Recovery of previous years' arrears.	Remarks.
		Number of Assessces.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum	Belgaum Town ...	253	6,829	6,761	...	68	20	
	" Cantonment ...	46	1,174	1,174	...	...	...	
	" Táluka ...	99	2,812	2,812	...	...	...	
	Chikodi " ...	455	10,814	10,804	...	10	25	
	Athni " ...	157	4,457	4,457	...	...	...	
	Gokak " ...	146	2,965	2,965	...	...	...	
	Parasgad " ...	193	3,387	3,387	54	...	...	
	Sampgaon " ...	161	2,904	2,904	...	...	...	
	Khánápur " ...	94	2,506	2,506	...	...	10	
	Huzúr ...	3	3	3	...	...	...	
	Total, Part IV ...	1,607	37,851	37,773	54	*78	55	* Besides this Rs. 20 on account of previous years and 15 on account of penalties.
	" III ...	...	...	...	...	...	...	
	" II ...	...	...	...	...	...	...	
	" I ...	59	2,849	2,849	...	...	...	
	Grand Total ...	1,666	40,700	40,622	54	*78	55	Total Rs. 35 are outstanding.
Bijápur	Indi Táluka ..	73	1,866	1,866	2	...	...	
	Sindgi " ...	80	1,500	1,500	...	...	...	
	Bijápur " ...	43	688	688	...	...	...	
	" Town ...	86	2,662	2,662	...	...	...	
	Bágevádi Táluka	164	2,825	2,825	...	...	...	
	Bágalakot " ...	301	9,552	9,347	...	205	...	
	Muddebihal " ...	101	2,731	2,689	...	42	...	
	Bádámi " ...	260	4,344	4,299	...	45	...	
	Hungund " ...	278	6,106	6,106	...	...	...	
	Total, Part IV ...	1,386	32,274	31,932	2	292	...	
	" III ...	...	...	...	...	...	...	
	" II ...	...	...	...	...	...	...	
	" I ...	21	263	263	...	...	...	
	Grand Total ...	1,407	32,537	32,245	2	292	...	
Dhárwár	Dhárwár Táluka	118	1,544	1,544	...	...	...	
	" Town ...	172	4,239	4,204	...	35	...	
	Hubli Táluka ...	82	1,645	1,645	...	...	...	
	" Town ...	439	12,681	12,328	46	353	231	
	Navalgund Táluka	313	5,933	5,933	81	...	...	
	Gadag " ...	391	10,171	10,007	20	164	170	
	Bankápur " ...	117	2,062	2,062	...	...	...	
	Ránebennur " ...	201	4,200	4,200	24	...	...	
	Hálgal " ...	100	1,612	1,612	...	...	...	
	Karajgi " ...	184	3,952	3,952	...	...	...	
	Kod " ...	102	1,821	1,821	...	...	...	
	Ron " ...	217	4,103	4,103	...	...	...	
	Kalghatgi " ...	45	624	624	5	...	...	
	Huzúr ...	3	2	2	...	...	...	
	Total, Part IV ...	2,484	54,589	54,037	176	†552	401	† Besides this, Rs. 314 on account of arrears of previous years were outstanding which have been since written off.
	" III ...	...	...	...	...	...	...	
	" II ...	3	629	629	...	...	...	
	" I ...	1,013	22,120	22,210	...	...	...	
	Grand Total ...	3,500	77,428	76,876	176	†552	401	
Kánara	Kárwár Táluka...	49	959	959	...	...	...	
	Ankola " ...	30	656	656	53	...	...	
	Kumta " ...	119	2,370	2,370	...	...	...	
	Honávar " ...	95	1,860	1,850	...	10	...	
	Siddápur " ...	81	1,829	1,829	...	...	371	
	Sirsi " ...	127	3,119	3,159	...	60	410	
	Yellápur " ...	36	542	542	...	20	10	
	Supa " ...	78	1,233	1,233	5	...	10	
	Huzúr ...	15	15	15	...	...	...	
	Total, Part IV ...	630	12,683	12,593	58	†90	801	† Besides this, Rs. 15 were outstanding on account of arrears of previous years which have been since written off.
	" III ...	...	...	...	...	...	...	
	" II ...	...	...	...	...	...	...	
	" I ...	9	184	184	...	...	...	
	Grand Total ...	639	12,867	12,777	58	†90	801	

RETURN No. VII—continued.

District.	Taluka.	FINAL DEMAND.		COLLECTIONS.		Balance out-stand- ing.	Reco- very of previ- ous years' arrears.	Remarks.
		Number of Assessee.	Amount of Tax.	Tax.	Penal- ties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Kolába ...	Alibág Taluka...	199	6,177	6,112	...	65	...	
	Pen " ...	200	5,629	5,629	...	...	...	
	Panvel " ...	310	8,212	8,202	...	10	...	
	Karjat " ...	137	2,115	2,105	...	10	...	
	Roha " ...	76	1,436	1,436	...	...	...	
	Māngaon " ...	123	2,579	2,579	...	...	...	
	Mahād " ...	172	3,384	3,384	10	...	...	
	Total, Part IV ...	1,217	29,532	29,447	10	85	...	
	" III ...	5	6	6	...	...	...	
	" II ...	...	...	...	...	...	...	
	" I ...	34	356	356	...	...	...	
	Grand Total ...	1,256	29,894	29,809	10	85	...	
Ratnágiri ...	Vengurla Taluka ...	88	1,381	1,381	...	...	...	
	Málvan " ...	79	1,429	1,429	5	...	...	
	Devgad " ...	88	2,067	2,067	...	...	...	
	Rájápur " ...	147	3,210	3,210	10	...	...	
	Ratnágiri " ...	110	2,246	2,236	...	10	...	
	Sangameshvar " ...	106	1,611	1,611	...	...	...	
	Chiplún " ...	172	2,473	2,463	...	10	...	
	Khed " ...	51	824	824	...	...	...	
	Dápoli " ...	141	2,261	2,251	...	10	...	
	Total, Part IV ...	982	17,502	17,472	15	*30	...	* Besides this, Rs. 5 were outstanding on account of arrears of 1894-95, which have since been written off.
	" III ...	7	79	79	...	...	...	
	" II ...	...	...	...	...	...	...	
	" I ...	14	245	245	...	...	...	
	Grand Total ...	1,003	17,826	17,796	15	*30	...	
ABSTRACT.								
Belgaum ...	...	1,666	40,700	40,622	54	78	55	† Balance outstanding is shown to be Rs. 1,496 in column 21 of Return No. IV. The difference of Rs. 369 is due to the omission from this return of the following sums:— Balance outstanding on account of previous years:— Rs. Belgaum ... 20 Dhárwár ... 314 Kánara ... 15 Ratnágiri... 5 354 and on account of penalties ... 15 369 which have been included in the former.
Bijápur ...	...	1,407	32,537	32,245	2	292	...	
Dhárwár ...	...	3,500	77,428	76,876	176	552	401	
Kánara ...	...	639	12,867	12,777	58	90	801	
Kolába ...	...	1,256	29,894	29,809	10	85	...	
Ratnágiri ...	...	1,003	17,826	17,796	15	30	...	
Total ...		9,471	2,11,252	2,10,125	315	†1,127	1,257	

E. J. EBDEN,
Acting Commissioner, S. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III, for the year 1895-96.

AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1896.															Remarks.
District.	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on Other Sources of Income.				Total of Columns 5, 6, 7 and 11.	As per Collector's Income Tax Return No. III, Column 30.	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13).		
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Fort Trusts.	Recoveries by Revenue Authorities from Companies and private persons.	Total of Columns 2 to 4.			Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Belgaum	Rs. a. p. 69 10 0	Rs. a. p. 92 3 5	Rs. a. p. 2,687 7 10	Rs. a. p. 2,949 5 3	Rs. a. p.	Rs. a. p.	Rs. a. p. 38,678 14 1	Rs. a. p. 54 0 0	Rs. a. p. ...	Rs. a. p. 38,732 14 1	Rs. a. p. 41,582 3 4	Rs. 41,582	Rs. a. p. — 0 3 4		
Bijapur	44 9 4	46 8 4	172 8 8	263 10 4	.....	.....	32,326 9 2	2 0 0	...	32,328 9 2	32,592 3 6	32,592	— 0 3 0		
Dhadrwar	96 14 0	239 14 0	21,876 1 3	22,212 13 3	628 15 6	.....	54,860 6 10	176 8 10	...	55,036 15 8	77,878 12 5	77,879	* + 0 3 7		
Kanara	30 10 8	127 15 8	25 0 0	183 10 4	.. ...	.....	14,673 15 10	58 0 0	...	14,731 15 10	14,915 10 2	14,916	+ 0 5 10		
Kolaba	44 11 4	114 6 5	83 0 4	† 242 2 1	.....	6 4 0	† 30,066 1 7	10 0 0	116 5 9	30,192 7 4	30,440 13 5	30,084	— 356 13 5		
Ratnagiri	103 7 2	66 14 1	75 0 9	245 6 0	.....	78 12 0	17,717 0 0	15 0 0	...	17,732 0 0	18,056 2 0	18,056	— 0 2 0		
Total	389 14 6	687 13 11	24,919 2 10	25,996 15 3	628 15 6	85 0 0	1,88,322 15 6	315 8 10	116 5 9	1,88,754 14 1	2,15,465 12 10	2,15,109	*—356 12 10		

* The difference of Rs. 356-12-10 is accounted for as follows:—
 Amounts omitted from the Collector's returns, though included in the Accountant General's:—
 Rs. a. p.
 0 6 2 Fractions of a rupee (according to standing orders).
 376 6 8 Recovered by the Divisional Forest Officer, Kolaba, from Khodi sharers.
 —376 12 10

+ 20 0 0 Amount included in the Collector's and omitted from the Accountant General's return.
 —356 12 10 Amount recovered in the Khod Sub-Treasury of the Poona District for the Kolaba District.

Kolaba District.

† The recoveries of the tax under Part I, Salaries, &c., has been shown to be Rs. 356 in returns Nos. III, IV and V. The excess is due to a sum of Rs. 114-23-61 paid on allowances paid to the Collector which has been included by the Collector under this part and by the Accountant General in "Other Items" under Part IV.
 ‡ The recoveries of the Tax by Revenue Authorities under Part IV is given to be Rs. 29,712 in Return No. III. The difference of Rs. 354-1-7 is explained as follows:—

Rs. a. p.
 —376 6 8 Recovered by the Divisional Forest Officer, Kolaba.
 This amount has not been included in the Collector's return.
 + 22 5 1 Rs. a. p.
 20 0 0 Recovered in the Khod Taluka for Kolaba District.
 2 3 3 Recovered from money-lenders on account of Diara compensation in respect of certain lands included under 'Other Items' by the Accountant General.
 —354 1 7
 0 1 10 Fractions of a rupee.
 22 5 1

Included in the Collector's and omitted from the Accountant General's return.

E. J. EBDEN,
 Acting Commissioner, S. D.

No. 3322 OF 1896.

FINANCIAL DEPARTMENT.

FROM

THE HONOURABLE MR. H. E. M. JAMES, I. C. S.,
Commissioner in Sind;

To

HIS EXCELLENCY THE RIGHT HONOURABLE LORD SANDHURST, G.C.I.E.,
Governor and President in Council,
Bombay.

*Commissioner's Office,
Karachi, 24th August 1896.*

MY LORD;

I have the honour to submit the annual report on the working of the Income Tax Act II of 1886 in the several districts in the Province of Sind for the official year 1895-96, together with the reports, as per margin, of the Collectors and the Deputy Commissioners in Sind, and to append the following returns :—

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of the expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each taluka.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. The difference between column 22 of Return No. III and column 20 of Return No. IV is, as explained in the remark column of the former, due to the fact that over-collections, amounting to Rs. 710, which remained unrefunded at the close of the year, though included in Return No. III, do not appear in Return No. IV. The total collections in column 20 of Return No. IV agree with the collections shown in the Grand Total column of Return No. V, when penalties amounting to Rs. 583, which are not included in Return No. V, are deducted from the former.

I append a statement (Appendix A) showing the amounts brought on the books of the Accountant General, with columns added to show the amounts accounted for by the Collectors and Deputy Commissioners, from their Revenue Returns (column 20 of Return No. III). The differences between the two sets of figures are explained in the column of remarks.

Administration.

3. The assessment lists for the several talukas of the five districts in Sind and for the towns of Shikarpur and Karachi were, as usual, prepared by the respective Mukhtyarkars, while those for the towns of Hyderabad and Sukkur were framed by the Huzur Assessments.

* Not printed ; submitted separately to Government in manuscript.

Deputy Collectors with the assistance of the Mukhtyárkars. In Karáchi the Huzúr Deputy Collector supervised the work. According to the long-established practice, the final demand of the previous year was the basis on which the assessing officers proceeded to fix the assessment of the year; but many variations, necessitated by local knowledge and enquiry as to the rise and fall of incomes liable to the tax, were made in the final demand of the previous year according to the circumstances of the year and the people. The táluka lists were carefully scrutinized first by the Assistant and Deputy Collectors in charge of sub-divisions and subsequently, along with those of the head-quarter towns, by the Collectors and Deputy Commissioners concerned, and finally by me. The work appeared to me to have been, on the whole, satisfactorily done, and I sanctioned the publication of the lists under the authority delegated to me along with the other Commissioners in Government Resolution No. 3058, dated 1st September 1893.

4. The powers of revision under Section 25 of the Act were exercised in the case of the Jacobabad and Shahdádpur tálukas by the Deputy Commissioner, Upper Sind Frontier, and in the cities of Karáchi, Hyderabad, Sukkur and Shikárpur by the respective Huzúr Deputy Collectors; elsewhere they were exercised by the Assistant and Deputy Collectors within their respective charges.

5. The Collectors and Deputy Commissioners have been invested with the powers of a Commissioner under Sections 27, 28 and 34 (2), and of a Local Government under Section 47 (2) and (4). Forty-three appeals (one under Part III and forty-two under Part IV) were preferred to and disposed of by them under Section 27 as against 57 in the preceding year. In the case under Part III, the assessment was wholly remitted and in the remaining forty-two cases the orders of the appellate authorities were upheld.

	1894-95.	1895-96.
Collector, Karachi...	7	10
Do. Hyderabad...	1	4
Do. Shikárpur...	49	29
	57	43

Original Demand.

Return IV.

6. The following table gives, for each district, the details of the original and final demands, the collections and the balances :—

District.	Popula- tion according to Census of 1891.	ORIGINAL DEMAND.		FINAL DEMAND.										Total.	
				I—Salaries.		II—Companies		III—Securities		IV—Other Sources.					
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.		
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		
Karachi	564,880	4,007	1,37,632	726	25,051	9	2,280	45	3,509	3,103	1,02,245	3,882	1,33,085		
Hyderabad	918,646	3,711	74,447	143	2,277	...	...	...	...	3,529	71,434	3,672	73,711		
Shikarpur... ..	915,497	4,964	1,02,919	101	2,385	1	79	12	62	4,726	96,533	4,840	99,059		
Upper Sind Frontier	174,548	695	12,237	9	124	...	...	...	...	649	11,487	658	11,611		
Thar and Parkar	298,203	1,001	16,313	6	79	...	...	...	...	982	16,099	988	16,178		
Total	2,871,774	14,378	3,43,548	985	29,916	10	2,359	57	3,571	12,988	2,97,798	14,049	3,33,644		
Total for 1894-95	2,871,774	13,567	3,23,652	932	27,910	8	1,938	...	3,619	12,351	2,81,623	13,291	3,15,090		
Difference	...	+811	+19,896	+53	+2,006	+2	+421	+57	-48	+637	+16,175	+749	+18,554		

Districts.	PENALTIES.		Arrears of previous year.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance including amounts written off and remitted.	REMARKS.
	Number.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karachi	110	192	385	1,33,662	1,33,909	1,032	*1,32,877	1,103	* Includes Rs. 317 to be refunded.
Hyderabad	...	...	58	73,769	74,365	380	†73,985	20	†Do. Rs. 236 do.
Shikarpur... ..	58	100	923	1,00,032	97,773	40	†97,733	2,506	†Do. Rs. 147 re- funded after the 31st March 1896 and Rs. 10 still to be refunded.
Upper Sind Frontier	...	...	...	11,611	11,576	10	11,566	45	
Thar and Parkar...	1	5	...	16,183	16,223	115	16,108	75	
Total	169	297	1,366	3,35,307	3,33,846	1,577	3,32,269	3,748	
Total for 1894-95 ...	453	892	655	3,16,637	3,17,056	1,917	3,15,139	1,789	
Difference	-284	-595	+711	+18,670	+16,790	-340	+17,130	+1,959	

It will be seen that the original demand for the year under report amounted to Rs. 3,43,548 from 14,378 assesseees against Rs. 3,23,652 from 13,567 assesseees in the preceding year. This shows an increase of 811 in the number of the assesseees and of Rs. 19,896 in the amount of the assessment. The initial demand had, however, to be reduced both as regards the number of assesseees and the amount of the tax in consequence of successful petitions of objections, and the marginal constraisted table shows the extent to which remissions were given in each

		1894-95.	1895-96.
		Rs.	Rs.
Karachi ...	...	2,490	4,547
Hyderabad ...	...	1,763	736
Shikarpur ...	...	3,402	3,860
Upper Sind Frontier...	...	847	626
Thar and Parkar ...	...	60	135
Total ...	...	8,562	9,904

district. The final demand for the year thus stood at Rs. 3,33,644 leviable from 14,040 assesseees as against Rs. 3,15,090 from 13,291 persons in the preceding year, showing an increase of Rs. 18,554 in the amount of the tax and 749 in the number of assesseees.

Penalties to the extent of Rs. 297 were levied from 169 persons, against

District.		1894-95.		1895-96.	
		No.	Amount	No.	Amount
			Rs.		Rs.
Karachi ...	...	82	245	110	192
Shikarpur ...	...	371	647	58	100
Thar and Parkar ...	...	...	...	1	5
Total ...	...	453	892	169	297

Rs. 892 from 453 persons in the previous year. There was an increase of 28 in the number of persons subjected to penalty in the Karachi District, as shown in the margin, but there was a falling off of Rs. 53 in the amount of penalties levied. In the Shikarpur District there was a decrease both in the number and amount of penalties, while in the Hyderabad and Upper Sind Frontier Districts none were levied. In the Thar and Parkar

District a penalty of Rs. 5 was levied from one person.

Collections on account of arrears of previous years rose from Rs. 655 in 1894-95 to Rs. 1,366 in 1895-96.

The total amount for collection during the year, including penalties and arrears, was in all Rs. 3,35,307 against Rs. 3,16,637 in the preceding year. The gross collections were Rs. 3,33,846, of which Rs. 1,577 were refunded on account of over-collections; and the remainder Rs. 3,32,269, therefore, represents the net collections of the year against Rs. 3,15,139 in 1894-95. These net collections, however, include Rs. 710 on account of over-collections which remained unrefunded at the close of the year; and, deducting this sum, the true collections amount to Rs. 3,31,559, leaving a balance outstanding at the close of the year of Rs. 3,748. The corresponding balance at the close of 1894-95 was Rs. 1,789. Out of the outstandings Rs. 455 have since been written off and remitted, Rs. 2,670 are reported to have been recovered, and the residue, Rs. 623, is in course of recovery.

The following table contrasts the figures of the original and final demands under all the parts with the corresponding figures of the previous year:—

District.		ORIGINAL ASSESSMENT.		FINAL DEMANDS.									
		Num-ber.	Amount.	Part I.		Part II.		Part III.		Part IV.		Total.	
				Num-ber.	Amount.	Num-ber.	Amount.	Num-ber.	Amount.	Num-ber.	Amount.	Num-ber.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karachi...	{ 1894-95 ...	3,817	1,31,000	680	23,304	7	1,860	...	3,575	3,072	99,771	3,759	1,28,510
	{ 1895-96 ...	4,007	1,37,632	726	25,051	1	2,280	45	3,509	3,102	1,02,245	3,882	1,33,085
	Difference ...	+190	+6,632	+46	+1,747	+2	+420	+45	-66	+30	+2,474	+123	+4,575
Hyderabad ...	{ 1894-95 ...	3,762	75,432	118	1,871	...	...	...	...	3,609	71,798	3,727	73,699
	{ 1895-96 ...	3,711	74,447	143	2,277	...	...	...	...	3,529	71,434	3,672	73,711
	Difference ...	-51	-985	+25	+406	...	...	...	...	-80	-364	-55	+42
Shikarpur ...	{ 1894-95 ...	4,079	95,307	121	2,586	1	78	...	44	4,396	89,197	4,518	91,905
	{ 1895-96 ...	4,964	1,02,919	101	2,385	1	79	12	62	4,726	96,533	4,840	99,059
	Difference ...	+285	+7,612	-20	-201	...	+1	+12	+18	+330	+7,336	+322	+7,154

District.	ORIGINAL ASSESSMENT.		FINAL DEMAND.									
	Number.	Amount.	Part I.		Part II.		Part III.		Part IV.		Total.	
			Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Upper Sind Frontier...	{ 1894-95 ... 623	12,070	7	79	...	...	...	...	599	11,144	606	11,233
	{ 1895-96 ... 695	12,237	9	124	...	...	...	...	649	11,487	658	11,611
Difference ...	+72	+167	+2	+45	...	...	...	...	+50	+343	+52	+388
Thar and Parkar ...	{ 1894-95 ... 686	9,843	6	70	...	...	...	...	675	9,713	681	9,783
	{ 1895-96 ... 1,001	16,313	6	79	...	...	...	...	982	16,099	988	16,178
Difference ...	+315	+6,470	...	+9	...	...	...	...	+307	+6,386	+307	+6,395
Total ...	{ 1894-95 ... 13,567	3,28,652	932	27,910	8	1,938	...	3,619	12,351	2,81,623	13,201	3,15,990
	{ 1895-96 ... 14,378	3,43,548	985	29,916	10	2,359	57	3,571	12,988	2,97,798	14,040	3,33,644
Difference ...	+811	+19,896	+53	+2,006	+2	+421	+57	+48	+637	+16,175	+749	+18,554

It will be seen that there was a general increase both in the "original assessment" and the "final demand" in all districts (except Hyderabad) resulting in an aggregate increase of Rs. 19,896 in the original assessment and Rs. 18,554 in the final demand. The increase in the amount of the tax in the case of each district was accompanied by an increase in the number of assessesees. It is generally due to the favourable character of the preceding season and the consequent increased trade and the prosperity of the people, and not a little to the exactitude with which the lists were framed.

In explanation of the total decrease of Rs. 985 in the amount of the tax and 51 in the number of assessesees in the Hyderabad District, under the head "original assessment," the Collector states:—

"This decrease is simply nominal, being due to the transfer of several villages to the Thar and Parkar District, owing to which assessment amounting to Rs. 5,032 from 237 persons ceased to be charged in this district in 1895-96."

In the remainder of the district therefore there was an increase.

7. The following table gives, for each district, the details of the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assessesees, the percentage of reductions on objections, the incidence of the tax per head of population and per tax-payer, and the proportion of tax-payers to population:—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessesees.	Percentage of reduction on objections.	INCIDENCE OF THE TAX UNDER PARTS I TO IV.			
					Population of the district.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Karachi ...	4,007	494	12'33	3'30	564,880	0 3 9	34 4 6	146
Hyderabad ...	3,711	634	17'08	0'98	918,646	0 1 3	20 1 2	250
Shikarpur ...	4,964	1,241	25'00	3'75	915,497	0 1 8	20 7 5	189
Upper Sind Frontier ...	695	138	19'86	5'11	174,548	0 1 1	17 10 4	265
Thar and Parkar ...	1,001	45	4'49	0'83	298,203	0 0 10	16 5 11	302
Total ...	14,378	2,552	17'75	2'88	2,871,774	0 1 10	23 12 3	205
Total, 1894-95 ...	13,567	1,921	14'16	2'65	2,871,774	0 1 9	23 11 4	216

8. In all 14,378 persons were originally assessed, and of these 2,552 or 17·75 per cent. were dissatisfied with the assessments and petitioned for revision.

The percentage of petitions to assessesees was 14·16 in the preceding year. In the year under report it was above the average for the province in the Upper Sind Frontier District and notably so in the Shikarpur District. In the latter district it rose from 19·49 to 25·00. In the Upper Sind Frontier District it rose from 10·11 to 19·86. In the Karachi, Hyderabad and Thar and Parkar Districts

it rose from 11·89, 12·47 and 3·35 in 1894-95 to 12·33, 17·08 and 4·49, respectively, in 1895-96.

The percentage of reductions on objections for the province corresponds very nearly with that of the preceding year, it being 2·88 against 2·65 in 1894-95. The percentage was above the average for the province in the Karáchi, Shikárpur and Upper Sind Frontier Districts. In the Karáchi, Shikárpur and Thar and Párkar Districts it rose from 1·90, 3·57 and 0·61 to 3·30, 3·75 and 0·83 respectively. In the Hyderabad and Upper Sind Frontier Districts it fell from 2·34 and 7·02 to 0·98 and 5·11 respectively.

9. The following table exhibits more clearly the reduction and enhancement effected on revision in the several classes than the percentages shown in the table given in paragraph 7:—

Classes.		KARÁCHI.		HYDERABAD.		SHIKÁRPUR.		UPPER SIND FRONTIER.		THAR AND PÁRKAR.		TOTAL.	
		Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.	Re-duced.	En-hanced.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.	500-750 ...	930	330	270	170	1,000	220	250	...	120	...	2,570	720
II.	750-1,000 ...	540	103	345	...	475	135	45	...	15	...	1,420	240
III.	1,000-1,250 ...	320	200	60	80	260	180	160	...	...	...	740	440
IV.	1,250-1,500 ...	196	112	112	56	304	56	28	...	...	...	640	224
V.	1,500-1,750 ...	385	140	175	...	151	105	...	35	...	...	711	280
VI.	1,750-2,000 ...	294	84	...	126	214	168	42	...	...	...	550	378
VII.	2,000-2,500 ...	400	292	62	114	989	124	118	...	...	...	1,559	530
VIII.	2,500-5,000 ...	847	256	268	...	654	332	78	...	...	...	1,847	688
IX.	5,000-10,000 ...	644	312	...	...	806	...	...	...	...	...	1,450	312
X.	10,000-20,000 ...	1,302	...	...	...	327	...	...	...	...	...	1,629	...
XI.	20,000-30,000 ...	520	...	...	...	...	...	...	...	...	...	520	...
XII.	30,000-40,000 ...	...	...	...	...	...	...	...	...	...	...	...	...
XIII.	40,000-50,000 ...	...	...	...	...	...	...	...	...	...	...	...	...
XIV.	50,000-1,00,000 ...	...	...	...	...	...	...	...	...	...	...	...	...
XV.	1,00,000 and more ...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...		6,378	1,831	1,282	546	5,180	1,320	661	35	135	...	13,636	3,732
Net reductions ...		4,547		736		3,860		626		135		9,904	

10. The total reductions effected during the year under report were Rs. 13,636 and the total enhancements Rs. 3,732, the net reductions being Rs. 9,904 as against Rs. 8,562 in the preceding year. As in 1894-95, the largest reductions occurred in the Karáchi District, Rs. 6,378, and the lowest in the Thar and Párkar District, Rs. 135. No enhancements were made in the Thar and Párkar District, while in the Karáchi District they amounted to the comparatively large sum of Rs. 1,831. The largest net reduction was in the Karáchi District, Rs. 4,547; the Hyderabad, Shikárpur and Upper Sind Frontier Districts followed with net reductions of Rs. 736, Rs. 3,860 and Rs. 626, respectively. Taking them by classes, the largest reductions appeared under Classes I, IV, VII and IX in the Shikárpur District, and Classes II, III, V, VI, VIII, X and XI in the Karáchi District.

Both reductions and enhancements, as shown in the above table, are due to orders passed on revision in consequence of appeals only.

11. The figures of population are taken from the last Imperial Census of 1891; although there have been some territorial changes in Sind since that year, resulting in the transfer of a portion of the population of one district to another, the Census figures have been used in accordance with the orders of Government. The difference would not appreciably affect the results shown.

The average incidence of the tax per head of population for the province rose from Re. 0-1-9 in 1894-95 to Re. 0-1-10 in 1895-96. In the Hyderabad District it exactly corresponded with that of the preceding year, viz., Re. 0-1-3. In the Karáchi, Shikárpur, Upper Sind Frontier and Thar and Párkar Districts it rose from Re. 0-3-8, Re. 0-1-7, Re. 0-1-0 and Re. 0-0-6 in 1894-95 to Re. 0-3-9, Re. 0-1-8, Re. 0-1-1 and Re. 0-0-10, respectively, in 1895-96. It was, as in the previous year, highest in the Karáchi District and lowest in the Thar and Párkar District.

The incidence per head of tax-payer for the province rose from Rs. 23-11-4 in 1894-95 to Rs. 23-12-3 in 1895-96. The incidence under this head also was, as in the preceding year, highest in the Karáchi District and lowest in the Thar and Párkar District. There was an increase under this head in all the districts except the Upper Sind Frontier District.

The proportion which the number of tax-payers bears to the total population has been gradually increasing. It was represented by $\frac{1}{247}$ in 1890-91, $\frac{1}{232}$ in 1891-92, $\frac{1}{223}$ in 1892-93, $\frac{1}{220}$ in 1893-94, $\frac{1}{216}$ in 1894-95 and $\frac{1}{205}$ in 1895-96.

Final Demand.

12. The final demand, as already stated, amounted to Rs. 3,33,644 as compared with the corresponding figure, Rs. 3,15,090, in the preceding year. This shows a net increase of Rs. 18,554. No difficulty is reported to have been experienced in the realization of this demand. Penalties to the amount of Rs. 297 in 169 cases were inflicted against Rs. 892 in 453 cases in 1894-95. The cases occurred in the Karáchi, Shikárpur and Thar and Párkar Districts only, the largest number being in the Karáchi District. Magisterial proceedings were not resorted to in any district in connection with the administration of the Act. The details of the outstanding balance are as follows :—

District.	AMOUNT OUTSTANDING ON 1ST APRIL 1896.			SINCE COLLECTED.			WRITTEN OFF OR REMITTED.			PROPOSED TO BE WRITTEN OFF.			IN COURSE OF RECOVERY.		
	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.				Rs.	Rs.	Rs.
Karáchi	1,096	6	1,102	661	4	665	325	...	325	...	...	...	110	2	112
Hyderabad	20	...	20	...	...	...	20	...	20	...	...	...	...	...	...
Shikárpur... ..	2,470	36	2,506	1,991	4	1,995	...	...	...	...	...	...	479	32	511
Upper Sind Frontier ...	45	...	45	10	...	10	35	...	35	...	...	...	...	...	...
Thar and Párkar... ..	75	...	75	...	...	...	75	...	75	...	...	...	...	...	...
Total	3,706	42	3,748*	2,662	8	2,670	455	...	455	...	...	...	589	34	623

* This excludes Rs. 423 written off or remitted on account of arrears of previous years, viz. Karáchi Rs. 193, Hyderabad Rs. 20, Shikárpur Rs. 195 and Upper Sind Frontier Rs. 15.

It will be seen that out of the Rs. 3,748 outstanding on the 1st April last, Rs. 2,670 have since been recovered, and Rs. 455 have been written off the accounts or remitted, and Rs. 623 are in course of collection.

13. This statement shows the distribution of the tax (exclusive of penalties and over-collections remaining unrefunded at the close of the year) over the different trades, dealings and industries brought under the operation of the Act. Return No. V.—Classification of Incomes. The distribution of the amount collected over the main heads of income and the percentage of each head on the total income for the province are shown in the following table :—

Heads.				Amount.	Percentage on Total.
				Rs.	Rs.
Part I.—Salaries	...	...	...	29,916	9.04
„ II.—Companies	...	...	...	2,311	0.70
„ III.—Interest on securities	...	...	...	3,571	1.08
Total Parts I to III				35,798	10.82
Part IV.—Other Sources :—					
(a) Professions	...	...	...	17,498	5.29
(b) Commerce	...	...	...	2,26,509	68.44
(c) Transport	...	...	...	1,243	0.37
(d) Trade	...	...	...	33,609	10.15
(e) Manufacture	...	...	...	9,977	3.01
(f) Property	...	...	...	6,324	1.91
Rewards for passing Examinations	...	...	...	18	0.01
Total Part IV				2,95,178	89.18
Grand Total				3,30,976	100.00

About 89 per cent. of the total income was paid by Part IV alone, whereas Parts I, II and III paid, in all, about 11 per cent. only, Part I paying 9 per cent. Commerce alone paid nearly 68 per cent. of the total income, while professions, trade and manufacture paid 5, 10 and 3 per cent. respectively.

14. Appendix B*, showing the distribution by districts of the principal sources of income under Part IV, is appended. General merchants, as usual, paid the largest amount of the tax, *viz.* Rs. 68,371. Money-lenders and grain merchants came next with contributions of Rs. 44,196 and Rs. 30,208 respectively.

15. This return shows the details of the total expenditure, Rs. 1,485-6-6, incurred in the assessment and collection of the tax as reported by the Accountant General, against Rs. 1,428-0-5 in the preceding year. Special establishments were employed in

Cities.	Establishments.	Travelling allowances.	Contingencies.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karachi...	833 9 8	6 12 6	84 0 0	924 5 9
Hyderabad...	178 2 10	...	.....	178 2 10
Shikarpur...	107 6 0	...	.....	107 6 0
Sukkur...	273 13 11	1 10 0	.....	275 7 11
Total ...	1,393 0 0	8 6 6	84 0 0	1,485 6 6

the cities of Karachi, Hyderabad, Shikarpur and Sukkur. Of the amount expended, Rs. 1,393-0-0 were on account of establishment charges, Rs. 8-6-6 travelling allowances and Rs. 84 contingencies. A large portion of this expenditure pertains to the Karachi City.

16. This return shows the total assessment and collections in each taluka of the several districts in the province. Columns 3, 4, 5, 6, 7 and 8 of this return agree with columns 8, 9, 16, 17, 21 and 19, respectively, of Return No. IV.

General Remarks.

Taken as a whole, the administration of the Act during the year under report was satisfactory. The work, as usual, was done with all reasonable care and was carefully scrutinised. There was an increase of Rs. 18,554 in the final demand and the tax was collected without difficulty.

I have the honour to be,

My Lord,

Your Lordship's most obedient Servant,

H. E. M. JAMES,

Commissioner in Sind.

*Not printed ; sent separately to Government in manuscript.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1895-96.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuties paid by the Government.		Salaries, Pensions, Annuities, and Gratuties paid by Local Authorities.		SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS, AND PRIVATE EMPLOYERS.						Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	REMARKS.
		Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.	Number of assesses.	Amount of Tax.		Number of assesses.	Amount of Tax.								
												Tax levied under.										
		Section 9 (1).		Section 9 (2).																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Ra.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
I ...	500 but less than 750	...	...	148	1,070	12	108	124	780	...	...	162	6,346	63,530	6,455	65,660	160	...	65,320	540	65,280	
II ...	750	...	...	69	932	10	124	132	1,945	...	...	66	2,556	38,400	2,772	41,167	67	...	41,234	253	40,981	
III ...	1,000	...	...	34	635	7	130	98	1,766	...	...	...	1,430	28,644	1,569	31,175	48	...	31,223	56	31,168	
IV ...	1,250	...	...	26	627	1	25	78	1,788	...	...	94	824	23,059	929	25,624	49	...	25,673	55	25,618	
V ...	1,500	...	...	14	456	...	...	30	961	...	...	...	453	15,927	467	17,344	58	...	17,402	159	17,243	
VI ...	1,750	...	...	8	302	...	...	27	1,055	...	...	77	356	15,044	394	16,513	46	...	16,559	28	16,531	
	Total I to VI ...	...	...	299	4,022	30	387	484	8,015	2	56	399	11,965	1,34,604	12,816	1,97,483	428	...	1,97,911	1,090	1,96,821	
VII ...	2,000 but less than 2,500	...	...	13	677	1	54	27	1,431	2	137	146	320	18,032	366	20,477	46	...	20,523	79	20,444	
VIII ...	2,500	...	...	27	2,265	...	...	73	5,933	...	...	255	493	41,626	596	50,129	70	...	50,199	253	49,946	
IX ...	5,000	...	...	5	855	...	...	17	2,704	...	...	541	142	24,601	167	28,910	49	...	28,959	155	28,804	
X ...	10,000	...	...	3	1,148	...	...	6	1,750	3	1,069	485	50	17,304	62	21,766	15	...	21,771	...	21,771	
XI ...	20,000	...	...	...	...	...	...	1	625	...	...	...	2	4,773	9	5,398	...	...	5,398	...	5,398	
XII ...	30,000	...	...	...	...	...	...	...	...	...	...	...	2	1,667	3	2,607	...	...	2,607	...	2,607	
XIII ...	40,000	...	...	...	...	...	...	...	...	...	...	...	1	1,068	1	1,068	...	...	1,068	...	1,068	
XIV ...	50,000	...	...	...	...	...	...	...	...	...	...	1,851	...	3,659	3	5,610	...	...	5,610	...	5,610	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	48	4,945	1	54	123	12,493	7	2,255	3,278	1,018	1,12,730	1,207	1,35,755	180	...	1,35,935	487	1,35,448	
	Grand Total ...	...	...	347	8,967	31	441	607	20,508	9	2,311	3,677	12,983	2,97,334	14,023	3,33,238	608	...	3,33,846	1,577	*3,32,269	

The difference of Rs. 710 between Column 22 of this return and Column 20 of Return No. IV is made up of the following over-collections remaining un-refunded at the close of the year:—

Ra.
Kartchi District ... 317
Hyderabad " ... 246
Shikarpur " ... 157
Total ... 710

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and uncollected Balances of sums due under Act II of 1886 in the year 1895-96.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	COLLECTIONS.				Balance, Remarks.		
	Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of tax.	Number.	Amount.	Number.	Amount.			Tax.	Penal- ties.	Fines.	Arrears.		Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	985	29,916	...	27,531	...	27,531	985	29,916	...	...	...	...	.....	29,916	29,916	...	...	.....	29,916	...	
Chapter III B and Part II, Schedule II	10	2,359	1	2,280	...	2,280	10	2,359	...	...	...	...	.....	2,359	2,311	...	...	.....	2,311	48	
Chapter III C and Part III, Schedule II	58	3,677	...	3,615	1	3,509	57	3,571	...	...	...	...	.....	3,571	3,571	...	...	.....	3,571	...	
Chapter III D and Part IV, Schedule II	13,325	3,07,596	2,508	2,97,798	42	2,97,798	12,988	4,97,798	169	297	...	...	1,366	2,99,461	2,94,185	255	...	1,321	2,95,761	3,700	
Total ...	14,378	3,43,548	2,509	3,31,924	43	3,31,118	14,040	3,33,644	169	297	...	...	1,366 Tax 1,038 Penalties 328	3,35,307	3,29,983	255	...	1,321 Tax 993 Penalties 328	3,31,559	3,748	

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1895-96.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	1,393 0 0	
Travelling Allowance	8 6 6	
Contingencies	84 0 0	
Total ...	1,485 6 6	

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Province of Sind for the year 1895-96.

Districts.	Tálukas.	FINAL DEMAND.		COLLECTIONS.		BALANCE OUT- STANDING.		RECOVERY OF PRE- VIOUS YEAR'S AMOUNTS.		Remarks.
		Number of Assessecs.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	Karáchi City ...	2,223	1,01,895	1,01,129	99	766	...	233	5	
	Do. Táluka ...	24	338	338	...	...	...	...	...	
	Mirpur Sákró ...	77	1,436	1,436	...	...	...	...	...	
	Ghorabári ...	110	1,801	1,791	...	10	...	...	...	
	Tatta ...	245	5,031	4,898	...	133	...	20	...	
	Sujával ...	64	1,384	1,384	...	...	...	10	...	
	Mirpur Bathoro ...	104	2,452	2,442	25	10	...	...	...	
	Jati ...	69	2,128	2,128	...	...	...	...	...	
	Sháhbandar ...	66	1,135	1,135	...	...	...	...	...	
	Dadu ...	170	3,011	3,011	33	...	...	10	...	
	Johi ...	217	3,102	3,077	7	25	3	15	27	
	Sehwan ...	253	5,008	4,966	13	42	...	...	...	
	Mánjhánd ...	76	1,232	1,222	...	10	...	10	...	
	Kotri ...	163	2,686	2,651	9	35	3	10	...	
	Kohistán ...	37	415	395	...	20	...	...	...	
	Customs Jati ...	1	1	1	...	...	...	...	...	
	Huzur Accounts ...	3	30	30	...	...	...	...	...	
	Total ...	3,882	1,33,085	1,32,034	186	1,051 + 45*	6	308	32	* Represents balance remaining outstanding on 1st April 1896 on account of arrears of 1894-95.
						1,096				
Hyderabad ...	Guni ...	262	5,575	5,575	...	...	...	...	...	
	Badin ...	215	4,063	4,063	...	...	...	...	...	
	Tando Bago ...	217	4,042	4,042	...	...	...	...	...	
	Dero Mohbat ...	184	2,866	2,866	...	...	...	...	...	
	Hyderabad City ...	579	14,314	14,304	...	10	...	...	...	
	Do. Táluka ...	123	3,055	3,045	...	10	...	...	...	
	Tando Alahyar ...	399	8,042	8,042	...	...	...	...	...	
	Shahdádpur ...	204	3,800	3,800	...	...	...	...	...	
	Hála ...	257	6,279	6,279	...	...	...	58	...	
	Sakrand ...	186	3,451	3,451	...	...	...	...	...	
	Moro ...	284	5,587	5,587	...	...	...	...	...	
	Naushahro ...	368	6,317	6,317	...	...	...	...	...	
	Kandiáro... ..	251	4,043	4,043	...	...	...	...	...	
	Total, Part IV ...	3,529	71,434	71,414	...	20	...	58	...	
	" " I ...	143	2,277	2,277	...	...	...	...	...	
	Grand Total ...	3,672	73,711	73,691	...	20	...	58	...	
Shikárpur ...	Shikárpur City ...	729	15,262	14,201	...	1,061	...	215	296	
	Sukkur City ...	654	18,584	17,893	15	691	25	308	...	
	Shikárpur Táluka... ..	122	2,241	2,128	...	113	...	...	...	
	Sukkur ...	204	3,857	3,847	1	10	...	...	...	
	Naushábro ...	288	6,027	5,987	...	40	7	59	...	
	Rohri ...	419	10,910	10,910	42	...	...	10	...	
	Ghotki ...	208	3,273	3,273	...	...	...	...	...	
	Mirpur ...	185	2,864	2,864	1	...	...	...	...	
	Ubauro ...	122	1,631	1,631	...	...	...	...	...	
	Lárkána ...	515	9,003	8,788	...	215	...	...	...	
	Labdaria ...	195	3,213	3,203	...	10	...	...	...	
	Kambar ...	452	8,696	8,696	...	...	...	35	...	
	Rato-dero ...	211	3,933	3,933	...	...	...	...	...	
	Mehar ...	230	3,817	3,712	5	105	4	...	...	
	Nasirabad ...	135	2,416	2,416	...	...	...	...	...	
	Kakar ...	171	3,332	3,107	...	225	...	...	...	
	Total ...	4,840	99,059	96,589	64	2,470	36	627	296	

RETURN No. VII—continued.

District.	Talukas.	FINAL DEMAND.		COLLECTIONS.		BALANCE OUT- STANDING.		RECOVERY OF PRE- VIOUS YEAR'S AMOUNTS.		Remarks.
		Number of Assessee.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7	8	9	10	11
Thar and Parkar.	Umarkot ...	179	Rs. 2,051	Rs. 3,051	...	...	...	...	...	
	Khupra ...	113	1,662	1,662	...	...	...	...	...	
	Sanghar ...	94	1,601	1,601	...	...	...	...	...	
	Mirpur ...	200	4,190	4,115	5	75	...	...	...	
	Mithi ...	108	1,394	1,394	...	...	...	...	...	
	Diplo ...	67	986	986	...	...	...	...	...	
	Chachro ...	128	1,997	1,997	...	...	...	...	...	
	Nagar ...	98	1,218	1,218	...	...	...	...	...	
	Total, Part IV ...	982	16,099	16,024	5	75	...	...	...	
	" " I ...	6	79	79	...	...	...	...	...	
Upper Sind Frontier.	Grand Total ...	988	16,178	16,103	5	75	...	...	...	
	Jacobabad ...	281	5,243	5,208	...	35	...	...	...	
	Thul ...	93	1,418	1,418	...	...	...	...	...	
	Kashmor ...	156	2,683	2,683	...	10	...	...	...	
	Shahdadpur ...	119	2,133	2,133	...	...	...	...	...	
	Total, Part IV ...	649	11,487	11,442	...	45	...	...	...	
	" " I ...	9	124	124	...	...	...	...	...	
	Grand Total ...	658	11,611	11,566	...	45	...	...	...	
	GRAND TOTAL ...	14,040	3,33,644	3,29,983	255	3,661 45 3,706	42	993	328	
						3,748		1,321		

H. E. M. JAMES,
Commissioner in Sind.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Province of Sind credited in the accounts of the Accountant General and those shown in the Collector's and Deputy Commissioner's Return No III.

AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1896.														
District.	PART I.—TAX ON SALARIES, &c., PAID BY LOCAL AUTHORITIES AND COMPANIES.				Part II.—Tax on profits of companies.	Part III.—Tax on securities of Local authorities and companies recovered by Revenue authorities.	Part IV.—Tax on other sources of income recovered by Revenue authorities.	Total of columns 5, 6, 7 and 8.	Fines and penalties.	Other items.	Total of columns 9, 10 and 11.	As per Collector's Income-tax Return No. III (Column 20).	Difference between the credits of the Accountant General and those of the Collector (Column 13).	Remarks.
	Recoveries from Local fund payment vouchers.	Recoveries by Revenue authorities from Municipalities and Port Trust.	Recoveries by Revenue authorities from companies and private persons.	Total of columns 2, 3 and 4.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Karachi ...	Rs. a. p. 390 14 10	Rs. a. p. 6,011 4 8	Rs. a. p. 18,639 10	Rs. a. p. 525,050 13 11	Rs. a. p. 2,356 3 6	Rs. a. p. 3,614 9 9	Rs. a. p. 1,02,777 15 4	Rs. a. p. 1,33,675 8 9	Rs. a. p. 243 0 0	...	Rs. a. p. 1,33,918 8 9	Rs. 1,33,909	Rs. a. p. —9 8 9	Explanatory Memorandum. Karachi District :— Amount on account of the Upper Sind Frontier District collected in the Karachi District excluded from the Collector's returns but included in the Accountant General's figures for the Karachi District ... Rounding of fractions of a rupee ... —10 0 0 + 0 7 3 — 9 8 9
Hyderabad and Thar and Parkar.	Rs. a. p. 374 1 0	Rs. a. p. 538 3 3	Rs. a. p. 1,443 15 3	Rs. a. p. 2,356 3 6	.....	.....	Rs. a. p. 88,226 9 2	Rs. a. p. 90,582 12 8	Rs. a. p. 5 0 0	...	Rs. a. p. 90,587 12 8	Rs. 90,588	Rs. a. p. +0 3 4	Hyderabad and Thar and Parkar Districts— Rounding of fractions of a rupee ... + 0 3 4
Shikarpur and Upper Sind Frontier.	Rs. a. p. 398 4 11	Rs. a. p. 1,136 9 6	Rs. a. p. 975 1 2	Rs. a. p. 2,509 15 7	Rs. a. p. 79 6 10	Rs. a. p. 62 2 5	Rs. a. p. 1,06,326 9 1	Rs. a. p. 1,08,978 1 11	Rs. a. p. 359 12 0	Rs. a. p. 1 12 0	Rs. a. p. 1,09,339 9 11	Rs. 1,09,349	Rs. a. p. +9 6 1	Shikarpur and Upper Sind Frontier Districts :— Amount on account of the Upper Sind Frontier District collected in the Karachi District included in the Deputy Commissioner's returns but excluded from the Accountant General's figures for the Upper Sind Frontier District ... Rounding of fractions of a rupee ... +10 0 0 — 0 9 1 + 9 6 1
Total ...	Rs. a. p. 1,172 4 9	Rs. a. p. 7,686 1 5	Rs. a. p. 21,058 10 10	Rs. a. p. 29,917 1 0	Rs. a. p. 2,311 8 7	Rs. a. p. 3,676 12 2	Rs. a. p. 2,97,331 1 7	Rs. a. p. 3,33,236 7 4	Rs. a. p. 607 12 0	Rs. a. p. 1 12 0	Rs. a. p. 3,33,845 15 4	Rs. 3,33,846	Rs. a. p. +0 0 8	Net difference ... + 0 0 8

Explanatory Memorandum.

Karachi District:—
Amount on account of the Upper Sind Frontier District collected in the Karachi District but included in the Collector's returns Accountant General's figures for the Karachi District ...
Rounding of fractions of a rupee ...
—10 0 0
+ 0 7 3
— 9 8 9

Hyderabad and Thar and Parkar Districts:—
Rounding of fractions of a rupee ...
+ 0 3 4

Shikarpur and Upper Sind Frontier Districts:—
Amount on account of the Upper Sind Frontier District collected in the Karachi District included in the Deputy Commissioner's returns but excluded from the Accountant General's figures for the Upper Sind Frontier District Rounding of fractions of a rupee ...
+10 0 0
— 0 9 11
— 9 6 1
+ 0 0 8

H. E. M. JAMES,
Commissioner in Sind.

No. 1230 OF 1896-97.

*Income Tax Office,
Bombay, 24th September 1896.*

To

J. W. P. MUIR-MACKENZIE, ESQUIRE,
Acting Secretary to Government,
Financial Department,
Bombay.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the City of Bombay for the year 1895-96, and to append the following returns :—

No. III.—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV.—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

No. V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI.—Statement of expenditure in the assessment and collection of the tax.

2. There is complete agreement between the returns (III, IV and V) under each Part.

3. The figures contained in these statements also agree with those in the Accountant General's Books.

4. The original demand for the year under all the Parts of Schedule II of the Act amounted to Rs. 21,72,142 leviable from 29106 assesseees as against Rs. 20,45,055 payable by 28937 persons in the previous year, thus showing an increase of 169 persons in the number of tax-payers and an increase of Rs. 1,27,087 in the amount of assessment. The amount reduced or remitted on revision was Rs. 2,01,085 as compared with Rs. 2,09,998 in the preceding year. Penalties to the extent of Rs. 70 were imposed on 11 persons. The amount on account of previous year's arrears was Rs. 1,01,277. The net amount for collection thus stood at Rs. 20,72,404, out of which Rs. 19,81,077 were realized within the year leaving Rs. 91,327 outstanding, which all have since been recovered. The subjoined table shows in details the above particulars :—

District.	Popula- tion.	ORIGINAL DEMAND.		FINAL DEMAND.						
				I.—Salaries.		II.—Companies.		III.—Secu- rities.	IV.—Other Sources of Income.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.
Bombay ...	821764	29106	21,72,142	13348	3,82,737	164	4,99,974	62,552	14306	10,25,794

District.	FINAL DEMAND—continued.				Arrears of previous year.	Grand Total.	Gross Collection.	Re- fund.	Net Collection.	Balance out- standing.
	Total.		Penalties.							
	Number.	Amount.	Number.	Amount.						
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	27818	19,71,057	11	70	1,01,277	20,72,404	19,81,591	514	19,81,077	91,327

5. Exclusive of the outstandings of the previous year (Rs. 1,01,277) the amount of tax collected on account of the year 1895-96 has been Rs. 19,71,127 of which Rs. 18,79,800 were collected between 1st April 1895 and 31st March

* Not printed.

1896 and Rs. 91,327 were collected after that date. This result gives an increase of Rs. 1,36,034 over the collections of the previous year as shown below in the details of the Parts :—

	1895-96.	1894-95.	Increase.	
	Rs.	Rs.	Rs.	Rs.
Part I (Salaries)	3,82,737	3,71,130	11,607	} 78,710
Part II { Railways	2,11,499	1,97,830	13,669	
{ Other Joint Stock Companies	2,88,475	2,23,434	65,041	
Part III (Interest on Securities)	62,552	58,493	4,059	
Part IV (Commerce, Trade, &c.)	10,25,794	9,84,170	41,624	
Penalties	70	36	34	
Total	19,71,127	18,35,093	1,36,034	
Net Increase...			1,36,034	

6. It will be seen that in Part I the collection made for 1895-96 (Rs. 3,82,737) shows an increase of Rs. 11,607 over the collection (Rs. 3,71,130) of 1894-95. This increase is due to an increase in the number of assessable salaries in consequence of increase in establishments and promotions.

Under Part II—Tax on Profits of Joint Stock Companies—there is an increase in the year under report, as compared with the preceding year—of Rs. 78,710. Of this, Rs. 13,669 have been contributed by the Railway Companies and Rs. 65,041 by the other Joint Stock Companies, principally the Cotton Mills. The former increase is in a large measure due to the improvement in the receipts of the B. B. & C. I. Railway Company brought about by the enhancement of traffic in consequence principally of the through opening of the Godhra-Rutlám Railway. As accounting for the share of increase contributed by the Cotton Mills, it may be noted that the year on the accounts of which tax was recovered in 1894-95, was an exceptionally bad year for the Mills. The year concerned in the report was free from abnormal difficulties, and cheap cotton and the sustained demand of the China market made it compare favourably with its predecessor.

Under Part III the increase of Rs. 4,059 is due principally to the issue of some new Debentures by some Joint Stock Companies.

Under Part IV (Commerce and Trade) the collection shows an increase of Rs. 41,624 over that of 1894-95. This result cannot be attributed to any general improvement in trade. It is due to the watchfulness with which advantage is taken of slight fluctuations as they occur in some lines of business.

7. The number of persons originally assessed was 29106. The number of objection petitions as also the percentage of petitions to assesseees cannot be given as most of the objections against assessments were made to me by the assesseees in person and disposed of at once after the examination of such proofs as were tendered. The number of written petitions made to me was 102, the percentage between which and the number of assessment will not give the correct ratio of objections to assessments. The percentage of reductions on objections and the incidence of tax in relation to population are given in the subjoined table :—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to Assesseees.	Percentage of reductions on objections.	INCIDENCE OF THE TAX UNDER PARTS I, II, III AND IV.			
				Population of Bombay as per Census of 1891.	Per Head of Population.	Per Head of Tax-payers.	Number of Persons to one Tax-payer.
29,106			9.2	821764	Rs. a. p. 2 6 4	Rs. a. p. 70 13 8	29

8. One petition was made to the Commissioner under Section 27 of the Act, against assessment under Part IV of the Act, and the action of this Department was confirmed by the Commissioner.

9. The following table shows the distribution over the main heads of the amount collected :—

Heads.					Amount.			Percentage on Total.
					Rs.	a.	p.	
I. Salaries	...	...	...	...	3,84,757	0	0	19.42
II. Companies	...	...	...	...	4,93,114	0	0	24.89
III. Securities	...	...	...	...	64,756	0	0	3.26
IV. (a) Profession...	...	...	...	...	74,014	0	0	3.73
(b) Commerce...	...	...	...	...	5,74,845	0	0	29.01
(c) Transport ...	...	...	...	...	19,227	0	0	.97
(d) Trade ...	...	...	...	...	97,342	0	0	4.91
(e) Manufacture	...	...	...	...	46,899	0	0	2.34
(f) Property ...	...	...	...	...	2,26,546	0	0	11.43
Total Part IV					10,38,373	0	0	52.41
Penalty	...	...	...	...	77	0	0	
Grand Total					19,81,077	0	0	

10. It will be seen from Statement VI that Rs. 37,264 per annum represent the cost of the Income Tax establishment, in addition to which the amount allowed at the rate of 2 per cent. to the heads of firms &c. for the collection of Income Tax on the salaries of their employes comes to Rs. 6,263. The former sum bears the ratio of 1.88 per cent. to the amount collected and on the total of the two sums, Rs. 43,532, the percentage comes to 2.19.

I have the honour to be,

Sir,

Your most obedient Servant,

KH. N. SEERVAI,

Income Tax Collector, Bombay.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1895-96 in the City of Bombay.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratifications paid by the Government.				Salaries, Pensions, Annuities, and Gratifications paid by Local Authorities.				Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.				Interest on Securities.		Other Sources of Income.				Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.		
		Section 9 (1).		Section 9 (2).		Section 9 (1).		Section 9 (2).		Section 9 (1).		Section 9 (2).		Section 9 (1).		Section 9 (2).		Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.							Number of Asses-ees.	Amount of Tax.
		Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.	Number of Asses-ees.	Amount of Tax.																
I	Rs.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23											
I	500 but less than 750	...	...	603	6,326	295	3,566	6,643	56,942	...	...	...	5,309	53,090	12,940	1,19,924	17	...	1,19,941	33	1,19,908												
II	750	...	...	101	1,835	120	2,173	1,197	23,786	...	...	...	1,803	27,045	3,226	54,946	18	...	54,964	13	54,951												
III	1,000	...	...	67	1,504	81	1,928	783	18,811	...	...	...	1,713	34,360	2,644	56,598	8	...	56,606	...	56,606												
IV	1,250	...	...	83	1,088	30	845	405	12,171	...	...	...	938	26,264	1,413	40,442	...	...	40,442	...	40,442												
V	1,500	...	...	32	1,086	31	1,004	383	13,477	...	...	...	810	23,350	1,257	43,960	...	...	43,960	...	43,945												
VI	1,750	...	...	46	1,949	42	1,672	492	21,545	...	...	...	833	34,836	1,414	60,198	...	...	60,200	24	60,176												
Part III	2,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...												
Total I to VI		...	...	977	13,878	590	11,188	9,903	1,46,721	9	278	60	11,406	2,03,905	22,894	3,76,137	45	...	3,76,182	55	3,76,097												
VII	2,000 but less than 2,500	...	...	32	1,831	64	3,193	370	22,238	5	297	...	773	44,707	1,234	72,269	...	...	72,269	...	72,269												
VIII	2,500	...	...	59	5,244	66	6,124	869	73,501	...	...	...	1,255	1,12,884	2,198	1,98,632	...	...	1,98,654	...	1,98,654												
IX	5,000	...	...	33	5,738	44	8,482	264	45,297	16	2,857	...	1,707	1,32,576	1,054	1,94,980	...	...	1,94,980	...	1,94,980												
X	10,000	...	...	14	4,665	10	3,055	61	21,788	26	9,765	...	397	1,47,437	608	1,86,710	...	...	1,86,710	29	1,86,681												
XI	20,000	...	...	3	1,354	1	891	11	2,123	14	9,079	...	126	80,511	165	98,958	...	...	98,958	...	98,958												
XII	30,000	...	...	...	...	...	...	...	2,897	10	9,358	...	78	71,813	91	84,073	...	...	84,073	...	84,073												
XIII	40,000	...	...	...	...	...	...	...	...	...	...	...	37	43,892	45	53,101	...	...	53,101	...	53,101												
XIV	50,000	...	...	...	...	...	...	...	...	...	...	...	67	98,859	85	1,47,273	...	...	1,47,273	...	1,47,273												
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	20	1,01,694	49	5,04,654	...	...	5,04,654	...	5,04,654												
Part III	...	...	...	...	...	...	...	...	...	...	...	64,737	...	...	...	64,737	...	...	64,737	50	64,687												
Total VII to XV		...	...	141	18,832	175	21,750	1,508	1,72,844	145	4,02,836	64,737	3,450	8,34,378	5,419	16,05,377	32	...	16,05,409	429	16,04,980												
GRAND TOTAL		...	...	1118	32,710	774	32,638	11,411	3,19,577	154	4,03,114	64,806	14,856	10,38,373	28,313	19,81,514	77	...	19,81,591	514	19,81,077												

Income Tax Office,
Bombay, 24th September 1896.K. N. SEERVAL,
Income Tax Collector, Bombay.

RETURN No. IV.

(Rule 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886, in the year 1895-96 in the City of Bombay.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessors.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessors.	Amount of Tax.	Num. ber.	Amount.	Num. ber.	Amount.	Amount.	Tax.	Penal. ties.	Fines.	Arrears.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chapter III A and Part I, Schedule II ...	13,379	Rs. 3,84,376	...	Rs. 3,83,201	...	...	13,348	3,82,737	4	Rs. 49	..	...	Rs. 9,861	Rs. 3,92,647	Rs. 3,74,849	Rs. 47	...	Rs. 9,861	Rs. 3,84,757	Rs. 7,888 + P 2	
Chapter III B and Part II, Schedule II ...	167	5,01,367	...	4,99,974	...	...	164	4,99,974	...	...	...	...	1,573	5,01,547	4,91,641	...	...	1,573	4,93,114	8,433	
Chapter III C and Part III, Schedule II ...	...	62,574	...	62,574	...	...	...	62,552	...	...	...	...	2,798	65,350	61,958	...	...	2,798	64,756	594	
Chapter III D and Part IV, Schedule II ...	15,560	12,23,825	102	10,26,869	1	...	14,306	10,25,794	7	21	...	...	87,019 + P 26	11,12,860	-9,51,401	4	...	87,019 + P 26	10,38,373 + P 77	74,393 + P 17	
Total ...	29,106	21,72,142	102	19,71,618	1	...	27,818	19,71,057	11	70	...	...	1,01,277	20,72,404	18,79,749	51	...	1,01,277	19,81,077	91,327	

Income Tax Office,
Bombay, 24th September 1896.K. N. SEERVAI,
Income Tax Collector, Bombay

RETURN No. VI.

INCOME TAX FORM No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 during the year ending 31st March 1896 in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of months.	Total Cost.			Remarks.
		Rs.		Rs.	a.	p.	
A.—Establishment—							
(1) Collector	1	700	12	8,400	0	0	
(2) Assistant Collector ...	1	300	12	3,600	0	0	
(3) Clerks, Inspectors, Assistant Inspectors and Peons	48	...	12	22,820	8	0	
B.—Conveyance Allowance—							
(1) Collector	1	100	12	1,200	0	0	
(2) Assistant Collector ...	1	50	12	600	0	0	
C.—Contingencies—							
(1) Miscellaneous	...	...	12	344	0	0	
Allowance paid to the Assessor and Collector of Municipal Rates and Taxes for collecting Income Tax from owners of conveyances, horses and cattle plying for hire ...	...	25	12	300	0	0	
Total	...	...	...	37,264	8	0	Being 1·88 per cent on the collection.
Add— Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax in 1895-96 as per instructions conveyed in the Accountant General's letter No. ^B 23373 dated 13th December 1887 ...	...	...	...	6,268	0	7	
Grand Total	...	...	...	43,532	8	7	Being 2·19 per cent. on the collection.
Percentage of Expenditure on Collection	...	...	...	2·19			

*Income Tax Office,
Bombay, 24th September 1896.* }

KH. N. SEERVAI,
Income Tax Collector, Bombay.

INCOME TAX DEPARTMENT.

Dated Aden Treasury, 25th June 1896.

FROM

LIEUTENANT-COLONEL W. B. FERRIS,
Acting Political Resident, Aden ;

To

THE SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1895-96 and to append the following returns :—

Return III.—Statement showing the collection of the tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

Return V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections at Aden and Perim.

2. *Returns III, IV and V* agree with one another under each part, excluding the penalties included in Return IV.

Appendix A, showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury ; the list was principally based on the final demands of the previous year supplemented by fresh enquiries. Great care was taken in framing the list of assessment.

At Perim the tax was collected by the Assistant Resident, Perim, who is the Collector of Income Tax for the Island.

4. The First Assistant Resident as Treasury Officer exercised powers of revision under Section 25 of the Act in the Settlement of Aden.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

6. In Aden the tax is collected in one instalment in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

Original Demand.

7. In the year under report the original demand amounted to Rs. 39,227 from 909 assesseees as against Rs. 36,560 from 836 assesseees, thus showing an increase of 73 in the number of assesseees as well as of Rs. 2,667 in the amount of assessment. This increase is due to the large profits returned by the companies. The amount remitted in consequence of successful petitions of objections was Rs. 3,191 as against Rs. 3,324 in 1894-95. The former sum includes Rs. 2,376 (compared with Rs. 2,404 in 1894-95) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 815 against Rs. 920 of the previous year. The final demands realized under all parts, except interest on Government Securities and official salaries, amounted to Rs. 35,636 after writing off Rs. 400 as irrecoverable. Rs. 168 on account of penalties being added to the final demand the net collections in Aden and Perim was Rs. 35,804. This, on comparison with previous year's figures, Rs. 32,508, shows an increase of Rs. 3,296. There was no balance outstanding at the close of the year 1895-96. A table showing the details of original and final demands, collections and balances, in Aden and Perim, has been attached to this report.

A comparison of the figures under Part IV with those of the previous year gives the following result :—

District,	Year,	ORIGINAL DEMAND.		FINAL DEMAND.	
		Number of Assesseees,	Amount.	Number of Assesseees.	Amount.
Aden ...	1894-95 ...	511	Rs. 22,087	411	Rs. 18,763
	1895-96 ...	525	21,754	451	18,563
	Total ...	+ 14	—333	+40	—200

8. The following table gives details as to the number of persons originally assessed, percentage of petitions and reductions, and the incidence of the tax :—

District.	Number of persons originally assessed.	Number of Petitions of Objections.	Percentage of Petitions to Assesseees.	Percentage of Reductions on Objections.	INCIDENCE OF THE TAX UNDER PARTS I, II, III AND IV.			
					Population of the District,	Per head of Population.	Per head of Tax-payers.	Number of Persons to one Tax-payer.
Aden ...	827	76	9.19	8.74	35,055	Rs. a. p. 0 15 2	44 4 0	46
Perim ...	82	...	...	...	986	2 12 1	33 1 11	12
Total ...	909	76	8.36	8.13	36,041	0 15 11	43 2 6	43

9. It will be seen that out of the total number of 909 assesseees, 76 or 8.36 per cent, appealed against their assessment including 18 assesseees who produced certificates for payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,376 ; hence the percentage on reductions on objections is high.

10. Taking Part IV alone the following table shows fluctuations consequent on revision :—

Class.	ADEN, 1895-96.		ADEN, 1894-95.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.		Rs.	
I ...	160	...	200	...
II ...	65	...	20	...
III ...	30	...	55	...
IV ...	36	...	59	...
V ...	...	...	22	...
VI ...	84	...	111	...
VII ...	180	...	161	...
VIII ...	573	...	694	...
IX ...	878	...	1,000	...
X ...	1,185	...	1,002	...
	3,191	...	3,324	...
	3,191		3,324	

11. The average incidence of the tax per head of population in Aden and Perim is Re. 0-15-11, and that per head of tax-payers is Rs. 43-2-6.

12. The final demands under all parts amounted to Rs. 36,036, as against Rs. 33,236, and the net increase was Rs. 2,800-0-0. The amount of penalty inflicted was of small amount ; it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

13. This statement shows the distribution of the tax over the different trades, dealings and industries brought under the operations of the Act. The distribution of the total amount collected over the main headings is shown in the following table :—

Heads.	Amount.	Percentage on Total.
I. Salaries ...	13,882	38.95
II. Companies...	3,591	10.08
IV.—		
(a) Profession ...	169	.47
(b) Commerce ...	13,965	39.19
(c) Transport ...	734	2.06
(d) Trade... ...	1,840	5.16
(e) Manufacture ...	155	.44
(f) Property ...	1,300	3.65
	18,163	50.97
	35,636	.....

14. Appendix B*, showing the distribution of the principal sources of income under Part IV, is attached, from which it will be seen that as in the previous year general merchants paid the largest amount of the tax. The average amount paid by each assessee is given at foot of the return.

* Not printed.

15. The total cost of the operations amounted to Rs. 887 as against Rs. 874. The charge is, as usual, for the clerical establishment maintained for the whole year as well as the commission paid for collection of the tax by the employers from the employés. No expenditure was incurred at Perim.

Return VI.

16. An additional return showing the total assessment and collection at Aden and Perim as required by the Government of India is appended.

Return VII.

17. On the whole the year's administration was satisfactory. The work is done with all reasonable care and is carefully supervised. As already stated in the previous year's reports, true returns or statements of income appear to be unknown, but the assessment is made on the best possible information obtainable and is also based on the final demands of the previous years, with certain modifications which seemed necessary after fresh enquiries.

General Remarks.

18. In conclusion, I wish to record my satisfaction at the way in which Khán Sáheb Behramji Sorabji has carried on the entire duties of the work of the Income Tax, which is a considerable addition to his duties as Treasurer and Head Accountant.

I have the honour to be,

Sir,

Your most obedient Servant,

W. B. FERRIS,

Acting Political Resident, and
Commissioner of Income Tax, Aden.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1895-96.

Class.	Amount of Income.	SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY GOVERNMENT.				SALARIES, PENSIONS, ANNUITIES AND GRATUITIES PAID BY LOCAL AUTHORITIES.				SALARIES, &c., PAID BY COMPANIES, PUBLIC BODIES, ASSOCIATIONS AND PRIVATE EMPLOYERS.				PROFITS OF COMPANIES.		INTEREST ON SECURITIES.		OTHER SOURCES OF INCOME.		TOTAL COLLECTIONS OF TAX.		Penalties by Collector.	Fines by Magistrate.	Total of Columns 17, 18 and 19.	Re-funds.	Net Collections.	Remarks.
		Tax levied under				Section 9 (1).				Section 9 (2).				Section 9 (1).		Section 9 (2).		Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.						
		Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.	Num-ber of Asses-ees.	Amount of Tax.												
																3	4										
I	Rs. 500-750	...	...	55	455	54	545	52	484	1	15	...	224	2,240	386	3,739	62	...	3,801	...	...	Rs.	...	...	...	...	Rs.
II	750-1,000	...	...	8	147	16	270	17	301	...	...	...	63	945	104	1,663	30	...	1,693	...	...	...	...	...	...	...	...
III	1,000-1,250	...	...	1	25	23	430	10	237	...	...	...	45	900	79	1,592	26	...	1,618	...	...	...	...	...	...	...	...
IV	1,250-1,500	...	...	2	63	7	192	5	148	...	...	...	37	1,036	51	1,439	6	...	1,445	...	...	...	...	...	...	...	...
V	1,500-1,750	...	...	...	...	6	148	3	102	...	...	...	12	420	21	670	4	...	674	...	...	...	...	...	...	...	...
VI	1,750-2,000	...	...	2	75	2	78	8	311	...	...	...	4	168	16	632	...	...	632	...	...	...	...	...	...	...	...
Total I to VI	(Less than Rs. 2,000)	...	...	68	765	108	1,663	95	1,583	1	15	...	385	5,709	657	9,735	128	...	9,863	...	...	...	...	...	...	...	...
VII	Rs. 2,000-2,500	...	...	3	158	13	636	4	228	...	...	...	16	836	36	1,858	18	...	1,876	...	...	...	...	...	...	...	...
VIII	2,500-5,000	...	...	10	980	30	1,702	34	3,443	...	...	...	25	2,105	99	8,230	8	...	8,238	...	...	...	...	...	...	...	...
IX	5,000-10,000	...	...	4	602	5	669	2	358	...	...	...	17	2,665	28	4,194	14	...	4,208	...	...	...	...	...	...	...	...
X	10,000-20,000	...	...	...	...	1	226	3	869	...	...	...	3	912	7	2,007	...	...	2,007	...	...	...	...	...	...	...	...
XI	20,000-30,000	...	...	...	...	...	...	...	...	...	...	...	1	651	1	651	...	...	651	...	...	...	...	...	...	...	...
XII	30,000-40,000	...	...	...	...	...	...	...	...	...	...	...	...	...	1	866	...	...	866	...	...	...	...	...	...	...	...
XIII	40,000-50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3,294	...	...	3,294	...	...	...	...	...	...	...	...
XIV	50,000-1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2,091	...	...	4,801	...	...	...	...	...	...	...	...
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, VII to XV.	(More than Rs. 2,000).	...	...	17	1,740	49	3,233	43	4,898	3	3,576	...	66	12,454	178	25,901	40	...	25,941	...	...	...	...	...	...	...	...
Grand Total	...	...	...	85	2,505	157	4,896	138	6,481	4	3,591	...	451	18,163	835	35,636	168	...	35,804	...	...	...	...	...	...	...	...

W. B. FERRIS,
Income Tax Collector, Aden.

Aden, 25th June 1896.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1895-96.

Part of the Act under which the Income is assessed.	ORIGINAL DEMAND.		REVISION BY COLLECTOR.		REVISION BY COMMISSIONER.		FINAL DEMAND.		PENALTIES BY COLLECTOR.		FINES BY MAGISTRATE.		ARREARS OF PREVIOUS YEAR.		Total of Columns 9, 11, 13, and 14.	COLLECTIONS.				Balance.	Remarks.
	Number of Assessors.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessors.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.			Tax.	Penalties.	Fines.	Arrears.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Chapter III-A, and Part I, Schedule II ...	380	Rs. 13,882	...	Rs. 13,882	...	Rs. 13,882	380	Rs. 13,882	...	Rs. ...	...	Rs. ...	Rs. ...	Rs. 13,882	Rs. 13,882	...	...	Rs. ...	Rs. ...	Rs. 13,882	...
Chapter III-B, and Part II, Schedule II ...	4	3,591	...	3,591	...	3,591	4	3,591	...	...	...	...	...	3,591	3,591	...	...	...	...	3,591	...
Chapter III-D, and Part IV, Schedule II ...	525	21,754	*76	18,563	...	18,563	451	18,563	98	168	...	...	...	18,731	18,163	168	...	...	18,331	...	Rs. 400 written off as irrecoverable.
Total ...	909	39,227	76	36,036	...	36,036	835	36,036	98	168	...	...	...	36,204	35,636	168	...	...	35,804	...	...

* Including 18 assessors who produced certificates for payment of Income Tax in India amounting to Rs. 2,376.

Aden, 25th June 1896.

W. B. FERRIS,
Income Tax Collector, Aden.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the year 1895-96 at Aden.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	732 0 0	
Travelling Allowance ... ..	.....	
Contingencies	25 0 0	
2 per cent. Commission for Collection of Income Tax	129 9 5	
Total ...	886 9 5	

W. B. FERRIS,
Income Tax Collector, Aden.

Aden, 25th June 1896.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of Income Tax for the Districts of Aden and Perim for the year 1895-96.

District.	Táluka.	FINAL DEMAND.		COLLECTIONS.		Balance out-standing.	Recovery of previous year arrears.	Remarks.
		Number of Assesseees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.			
Aden		753	33,320	32,920	168	...	...	Rs. 400 written off as irrecoverable.
Perim		82	2,716	2,716	...	...	...	
Total		835	36,036	35,636	168	...	...	

W. B. FERRIS,
Income Tax Collector, Aden.

Aden, 25th June 1896.

APPENDIX A.

Statement showing the Total Collections of Income Tax in Aden credited in the accounts of the Accountant General for 1895-96 and those shown in the Collector's Return No. III.

AS PER ANNUAL CERTIFICATE FURNISHED BY THE ACCOUNTANT GENERAL.														
District.	Deductions by Government from Salaries and Pensions.	Deductions by Government from Interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other items. Columns 5 to 9.	Total of Columns 5 to 9.	As per Collector's Income Tax Return No. III.	Difference between the credits of the Accountant General, Column 10 and those of the Collector.	Remarks.
					Paid by Local Authorities.	Paid by Companies and Private Employers.	Profits of Companies.	Other sources of Income.						
1	2	3	4	5	6		7		8	9	10	11	12	13
Aden ...	Rs. 4,704	Rs. 181	Rs. 4,885	...	Rs. 2,505	Rs. 11,377	Rs. 3,591	Rs. 18,163	Rs. 168	Rs. ...	Rs. 35,804	Rs. 35,804	Rs. ...	

Aden, 25th June 1896.

W. B. FERRIS,
Income Tax Collector, Aden.

Table showing details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1895-96.

Districts.	Popula- tion.	FINAL DEMAND.														Arrears of prev ious years.	Grand Total.	Gross Collection.	Refund.	Net Collections.	Balance outstanding including amount written off and remitted.				
		ORIGINAL DEMAND.		I.								IV. Sources of Income.		Total.								Penalties.			
				II.		III.		IV.		Total.														Penalties.	
				I.		II.		III.		IV.														Total.		Penalties.
Salaries, &c.		Companies.		Secu- rities.		Sources of Income.		Total.		Penalties.		Arrears of prev ious years.		Grand Total.		Gross Collection.		Refund.		Net Collections.		Balance outstanding including amount written off and remitted.			
Number. Amount.		Number. Amount.		Number and Amount.		Number. Amount.		Number. Amount.		Number. Amount.		Number. Amount.		Number. Amount.		Number. Amount.		Number. Amount.		Number. Amount.		Number. Amount.			

W. B. FERRIS,
Income Tax Collector, Aden.

Aden, 25th Jun 1896.

Statement showing the Collections of the Tax under Act II of 1886, from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1895-96.

PAID BY THE GOVERNMENT OF BOMBAY.										
Class.	Income.	Salaries.		Pensions and Annuities.		Gratuities.		Total.		Remarks.
		Number of Assesseees.	Amount of Tax.	Number of Assesseees.	Amount of Tax.	Number of Assesseees.	Amount of Tax.	Number of Assesseees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
I ...	Rs. 500 but less than Rs. 750	2,068	Rs. 26,251	373	Rs. 5,774	1	Rs. 13	2,442	Rs. 32,038	
II ...	750 do. " 1,000	760	12,843	134	3,119	...	...	894	15,962	
III ...	1,000 do. " 1,250	906	10,807	133	3,583	...	...	1,039	14,390	
IV ...	1,250 do. " 1,500	172	4,756	79	2,508	...	...	251	7,264	
V ...	1,500 do. " 1,750	164	5,201	59	2,594	...	...	223	7,795	
VI ...	1,750 do. " 2,000	286	11,174	40	1,889	...	...	326	13,063	
	Total I to VI ...	4,356	71,032	818	19,467	1	13	5,175	90,512	
VII ...	Rs. 2,000 but less than Rs. 2,500	345	18,814	54	3,437	...	...	399	22,251	
VIII ...	2,500 do. " 5,000	370	34,949	113	10,374	...	...	483	45,323	
IX ...	5,000 do. " 10,000	254	48,886	36	5,204	...	...	290	54,090	
X ...	10,000 do. " 20,000	163	51,317	16	4,965	...	...	179	56,282	
XI ...	20,000 do. " 30,000	38	25,559	8	3,183	...	...	46	28,742	
XII ...	30,000 do. " 40,000	28	20,975	3	2,950	...	...	31	23,925	
XIII ...	40,000 do. " 50,000	13	12,954	2	1,110	...	...	15	14,064	
XIV ...	50,000 do. " 1,00,000	3	6,134	...	...	...	...	3	6,134	
XV ...	1,00,000 and more ...	1	3,575	...	...	...	...	1	3,575	
	Total VII to XV ...	1,215	2,23,163	232	31,223	...	...	1,447	2,54,386	
	Grand Total ...	5,571	2,94,195	1,050	50,690	1	13	6,622	3,44,898	

No. B.K.
1351.

BOOK DEPARTMENT.

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Bombay, 30th May 1896.

W. L. HARVEY,
Accountant General.

STATEMENT.

Detailed Statement showing the Collections of the Tax on Salaries, Pensions,

TAX ON																
Districts.	NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.												NUMBER OF			
	I.		II.		III.		IV.		V.		VI.		VII.		VIII.	
	Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000, but less than Rs. 1,250.		Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500 but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	107	1,375	33	608	17	463	5	143	6	222	7	263	19	1,016	16	1,472
Broach	45	537	13	226	6	154	1	15	2	53	7	249	3	169	8	752
Kaira	66	830	25	440	8	207	4	100	3	86	6	237	13	723	10	984
Surat	60	757	17	322	11	282	4	128	3	103	11	430	7	406	10	1,050
Thana	52	624	20	371	14	339	2	59	6	208	9	345	9	504	11	1,060
Ahmednagar	52	650	11	208	8	196	5	145	2	71	11	393	12	659	5	281
Khandesh	68	968	29	551	17	425	6	182	6	192	8	321	14	825	20	1,831
Nasik	54	62	18	324	12	304	4	116	1	41	9	353	10	556	7	673
Poona	122	1,567	59	1,072	27	658	9	266	12	441	18	971	15	847	26	2,349
Satara	68	862	15	312	11	292	4	129	2	52	7	274	13	753	10	1,002
Sholapur... ..	29	368	20	358	8	201	4	139	1	17	3	138	8	409	7	745
Belgaum... ..	67	835	15	285	7	188	3	101	2	52	10	386	8	443	12	1,126
Bijapur	42	544	11	192	7	166	2	66	1	16	7	259	6	332	4	379
Dharwar... ..	59	726	16	295	11	240	2	56	4	108	5	196	13	737	9	775
Kanara	46	585	17	337	8	196	2	58	2	62	6	230	9	516	4	312
Kolaba	38	436	11	191	6	140	2	40	1	16	9	344	6	390	5	518
Ratnagiri	76	883	17	317	11	259	2	75	3	96	9	342	7	387	7	652
Hyderabad	90	1,048	78	389	26	637	1	42	5	169	14	532	13	735	13	1,177
Karachi	145	1,646	42	701	37	805	13	374	9	235	20	706	18	929	21	1,705
Shikarpur	89	1,048	26	477	16	415	2	57	6	202	15	559	15	916	9	863
Aden	23	302	14	213	4	82	1	25	2	82	5	200	3	143	6	537
Baroda	7	67	2	63	2	62	1	4	1	24	1	17	2	147	1	49
Cutch	1	5	2	27	...	...	1	3	...	...	1	36	...	...	...	...
Kathiawar	10	123	6	108	3	96	...	...	2	63	3	130	3	204	4	351
Customs... ..	179	2,142	51	976	517	1,393	24	660	24	796	33	1,355	35	2,172	38	3,823
Mint	6	74	8	141	2	58	1	8	2	56	1	34	1	60	7	654
Presidency Audit De- partment including																
Presidency Bank ...	407	5,755	170	3,082	102	2,377	63	1,641	52	1,700	47	1,824	77	3,498	81	7,940
Forest, Northern Circle.	14	171	3	47	2	50	1	3	1	24	1	29	2	100	8	714
Do. Central Circle..	25	277	4	66	3	70	1	27	1	7	1	3	2	149	4	439
Do. Southern Circle..	11	232	5	102	2	50	1	46	1	3	1	10	1	68	5	502
Do. Sind Circle ...	10	132	2	42	1	3	1	48	1	4	1	8	1	21	2	234
Total ...	2,064	26,251	760	12,843	936	10,807	172	4,756	164	5,201	286	11,174	345	18,814	370	34,949

TAX ON																			
Districts.	NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE—continued												NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 5 PIES						
	IV.		V.		VI.		VII.		VIII.		IX.		X.		XI.		XII.		
	Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.		Rs. 5,000, but less than Rs. 10,000.		Rs. 10,000, but less than Rs. 20,000.		Rs. 20,000, but less than Rs. 30,000.		Rs. 30,000, but less than Rs. 40,000.		
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	
Ahmedabad ...	3	163	3	96	1	39	4	248	7	824	1	212	1	313	1	12	...	...	
Broach ...	2	152	1	33	...	...	1	55	1	191	1	171	1	320	...	...	...	...	
Kaira ...	1	10	1	32	1	72	1	8	1	30	1	198	1	30	...	...	...	...	
Surat ...	5	152	6	243	2	90	4	240	18	954	3	500	2	654	1	102	1	1,049	
Thána ...	1	21	3	145	...	...	3	165	1	102	...	...	...	...	...	...	...	...	
Ahmednagar ...	2	129	1	62	...	...	1	166	...	...	1	130	...	...	...	...	...	...	
Khandesh ...	1	61	3	85	...	...	1	4	2	662	1	37	1	346	...	...	...	...	
Nasik ...	1	13	1	21	2	78	1	116	2	379	...	...	...	...	...	...	...	...	
Poona ...	18	556	11	592	12	603	11	880	19	2,065	1	939	1	636	...	...	...	...	
Satara ...	7	182	2	70	2	117	1	92	4	382	1	78	...	...	1	781	...	...	
Sholapur...	1	50	1	9	1	55	1	10	1	25	1	233	...	...	1	713	...	...	
Belgaum ...	6	198	2	149	...	...	2	143	1	114	...	...	...	...	...	...	...	...	
Bijapur ...	...	...	1	52	...	...	...	...	1	115	...	...	...	...	...	...	...	...	
Dharwar...	...	...	2	65	1	37	1	55	1	46	...	...	...	...	...	...	...	...	
Kanara ...	1	25	...	...	...	...	1	60	1	105	...	...	...	...	...	...	...	...	
Kolaba ...	1	43	1	43	...	...	2	110	...	...	1	187	...	...	...	...	...	...	
Ratnagiri ...	1	21	3	203	1	51	1	92	1	68	1	72	...	...	1	143	...	...	
Hyderabad ...	5	144	1	31	2	78	2	117	5	468	3	867	3	1,062	2	1,512	1	938	
Karachi ...	4	121	2	105	2	81	1	70	6	665	...	...	...	...	...	...	...	...	
Shikarpur ...	1	3	1	48	3	140	1	62	3	313	1	237	2	734	...	...	...	...	
Aden ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Baroda ...	1	50	...	...	...	...	1	36	1	11	1	11	1	21	...	...	...	...	
Cutch ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Kathiawar ...	...	...	...	...	1	51	...	...	...	...	...	...	...	...	...	...	...	...	
Customs ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Mint ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Presidency Audit Department including																			
Presidency Bank ...	17	414	13	510	9	397	13	708	37	2,865	18	1,332	3	849	1	120	1	963	
Forest, Northern Circle...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. Central Circle...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. Southern Circle...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. Sind Circle ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	79	2,508	59	2,594	40	1,889	54	3,437	113	10,374	36	5,204	16	4,965	8	3,183	3	2,960	

and Gratuities paid by Government during the year 1895-96.

SALARIES.														Total Tax on Salaries.	TAX ON PENSIONS.						
ASSESSORS AND AMOUNT OF TAX AT 5 PIES IN THE RUPEE.															NUMBER OF ASSESSORS AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.						
IX.		X.		XI.		XII.		XIII.		XIV.		XV.			I.		II.		III.		
Rs. 5,000, but less than Rs. 10,000.		Rs. 10,000, but less than Rs. 20,000.		Rs. 20,000, but less than Rs. 30,000.		Rs. 30,000, but less than Rs. 40,000.		Rs. 40,000, but less than Rs. 50,000.		Rs. 50,000, but less than Rs. 1,00,000.		Rs. 1,00,000 and upwards.			Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000 but less than Rs. 1,250.		
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
17	3,039	7	2,677	1	826	1	217	1	1,130	...	...	...	...	237	13,451	12	213	5	99	6	164
3	503	1	528	1	87	...	...	...	...	...	...	...	...	90	3,271	9	204	4	70	3	114
7	1,298	2	581	1	659	1	259	...	...	...	...	...	...	146	6,404	10	298	2	75	1	51
8	1,675	3	893	1	272	1	800	...	...	...	...	...	...	136	7,118	19	173	8	148	8	220
6	1,240	2	681	1	938	...	...	...	...	...	...	...	...	132	6,369	13	156	7	129	7	167
7	1,160	4	1,357	1	699	1	516	...	...	...	...	...	...	119	6,324	18	440	8	156	6	182
8	1,470	3	883	1	634	7	327	...	...	...	...	...	...	181	8,609	10	133	3	74	3	80
4	782	5	1,479	1	630	1	795	...	...	...	...	...	...	126	6,735	8	196	3	73	1	69
20	4,350	17	5,537	2	1,111	3	2,444	1	1,143	...	...	...	...	331	22,756	38	760	13	538	12	371
5	1,019	4	1,186	2	1,446	...	...	...	...	...	...	...	...	141	7,327	51	474	15	245	8	182
5	862	1	325	1	617	...	...	...	...	...	...	...	...	87	4,169	13	179	1	33	4	103
8	1,457	6	1,722	2	1,231	2	1,605	1	384	...	...	...	...	143	9,765	8	144	6	198	2	77
3	477	2	693	...	...	1	327	...	...	...	...	...	...	86	3,451	5	119	1	11	2	76
7	1,093	4	1,152	1	628	1	729	...	...	...	...	...	...	132	6,733	6	128	1	18	3	69
6	1,056	1	267	2	828	1	623	...	...	...	...	...	...	104	4,970	8	106	1	1	3	79
3	503	2	723	1	175	...	...	...	...	...	...	...	...	84	3,476	10	191	1	84	2	50
8	1,527	4	1,698	1	264	...	...	...	...	...	...	...	...	145	6,500	9	258	3	172	3	120
7	1,256	4	1,390	1	724	1	467	...	...	...	...	...	...	253	8,566	25	263	9	166	12	303
11	2,092	10	3,263	2	1,168	2	1,615	2	2,558	...	...	...	...	332	17,797	10	139	9	185	6	168
6	1,192	4	1,294	1	746	...	...	...	...	...	...	...	...	189	7,760	15	211	3	67	7	179
6	1,450	7	1,135	1	522	...	...	...	...	...	...	...	...	72	4,691	1	13	...	...	...	...
3	525	1	110	...	...	1	946	...	...	...	...	...	...	22	2,014	1	1	1	12	...	...
1	5	...	...	1	630	...	...	...	...	...	...	...	...	7	706	...	...	...	...	...	...
2	595	4	1,436	1	569	1	818	...	...	...	...	...	...	39	4,493	...	...	...	...	...	...
14	2,449	5	1,536	1	481	2	1,922	1	137	...	...	...	...	924	19,842	2	20	1	6	1	2
3	452	...	...	1	726	...	...	...	...	...	...	...	...	32	2,263	...	...	...	...	...	...
60	11,794	51	16,210	8	8,336	7	6,765	7	7,602	3	6,134	1	3,575	1,136	88,233	72	955	29	559	33	757
3	681	3	972	...	...	...	...	...	...	...	...	...	...	38	2,791	...	...	...	...	...	...
6	1,385	1	60	1	562	...	...	...	...	...	...	...	...	49	3,045	...	...	...	...	...	...
4	930	5	1,529	...	...	...	...	...	...	...	...	...	...	36	3,472	...	...	...	...	...	...
3	591	...	...	...	...	...	...	...	...	...	...	...	...	22	1,083	...	...	...	...	...	...
254	48,886	163	51,317	38	25,559	28	20,975	13	12,954	3	6,134	1	3,575	5,571	2,94,195	373	5,774	134	3,119	133	3,583

PENSIONS.				TAX ON GRATUITIES.								Remarks.
IN THE RUPEE.				Total Tax on Pensions.	NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.		TOTAL TAX ON SALARIES, PENSIONS AND GRATUITIES.					
XIII.		XIV.			I.							
Rs. 40,000, but less than Rs. 50,000.		Rs. 50,000, but less than Rs. 1,00,000.			Rs. 500, but less than Rs. 750.							
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.			
...	...	...	...	44	2,383	...	...	281	15,834			
...	...	...	...	23	1,310	...	...	113	4,581			
...	...	...	...	20	804	...	...	166	7,208			
1	459	...	...	78	4,984	...	...	214	12,102			
...	...	...	...	35	885	...	...	167	7,254			
...	...	...	...	37	1,265	...	...	156	7,589			
...	...	...	...	25	1,482	...	...	206	10,091			
...	...	...	...	19	945	...	...	145	7,680			
...	...	...	...	136	7,940	...	...	467	30,696			
...	...	...	...	92	2,603	...	...	233	9,930			
...	...	...	...	25	1,410	...	...	112	5,579			
...	...	...	...	27	1,023	...	...	170	10,788			
...	...	...	...	10	373	...	...	96	3,824			
...	...	...	...	15	418	...	...	147	7,153			
...	...	...	...	15	376	...	...	119	5,346			
...	...	...	...	18	708	...	...	102	4,184			
...	...	...	...	24	1,200	...	...	169	7,700			
...	...	...	...	70	5,749	1	13	324	14,323			
...	...	...	...	40	1,524	...	...	372	19,321			
...	...	...	...	37	1,904	...	...	226	9,763			
...	...	...	...	1	13	...	...	73	4,704			
...	...	...	...	7	142	...	...	29	2,156			
...	...	...	...	...	...	...	...	7	706			
...	...	...	...	1	51	...	...	40	4,544			
...	...	...	...	4	28	...	...	928	19,870			
...	...	...	...	...	...	...	...	32	2,263			
1	651	...	...	247	11,080	...	...	1,383	99,313			
...	...	...	...	...	...	...	...	38	2,791			
...	...	...	...	...	...	...	...	49	3,045			
...	...	...	...	...	...	...	...	36	3,472			
...	...	...	...	...	...	...	...	22	1,083			
2	1,119	...	...	1050	50,690	1	13	6,622	3,44,898			

W. L. HARVEY,
Accountant General.

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1895-96.

Class,	Rate of Tax.	SECURITIES OF THE GOVERNMENT OF INDIA.		BONDS OR DEBENTURES CHARGED BY PARLIAMENT ON THE REVENUES OF INDIA.		SECURITIES OF LOCAL AUTHORITY OR COMPANY.		TOTAL.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
I to VI...	At 4 pies in the rupee.	Rs. 5,20,300	Rs. 459	Rs. ...	Rs. ...	Rs. 92,600	Rs. 105	Rs. 6,12,900	Rs. 564	
VII to XV	At 5 pies in the rupee.	19,16,87,500	1,41,097	...	...	5,33,59,300	69,636	24,50,46,800	2,10,733	
	Total ...	19,22,07,800	1,41,556	...	...	5,34,51,900	69,741	24,56,59,700	2,11,297	

No. BK. 5352

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Bombay, Accountant General's Office, }
The 30th May 1896.

W. L. HARVEY,
Accountant General.

Detailed Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1895-96.

Districts,	SECURITIES OF THE GOVERNMENT OF INDIA.				SECURITIES OF LOCAL AUTHORITY OR COMPANY.				TOTAL.
	AT 4 PIES IN THE RUPEE.		AT 5 PIES IN THE RUPEE.		AT 4 PIES IN THE RUPEE.		AT 5 PIES IN THE RUPEE.		
	I to VI.		VII to XV.		I to VI.		VII to XV.		
	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	42,500	42	8,27,500	1,217	3,000	5	2,74,500	510	11,47,500
Broach	32,000	23	5,79,500	663	.....	..	.....	.....	6,11,500
Kaira	.....	...	4,500	4	.....	..	.....	.....	4,500
Surat	87,500	72	11,10,000	1,344	.....	..	1,24,500	204	13,22,000
Thána	.....	...	10,000	11	.....	..	.....	.....	10,000
Ahmednagar	.....	...	1,15,500	119	.....	..	.....	.....	1,15,500
Khândesh	.....	...	36,000	34	.....	..	.....	.....	36,000
Násik	.....	...	10,000	11	.....	..	.....	.....	10,000
Poona	50,500	33	18,24,500	2,001	6,000	7	75,500	98	19,56,500
Sátára	13,000	9	36,500	38	5,600	7	1,61,800	263	2,16,900
Sholápur	.....	...	81,000	100	12,000	17	30,000	64	1,23,000
Belgaum	4,900	5	69,500	94	.....	..	...	.....	74,400
Bijápur	.....	...	45,000	42	.....	..	.....	.....	45,000
Dhárwár	.....	...	1,42,800	394	.....	..	.....	.....	1,42,800
Kánara	7,000	6	.....	...	.....	..	.....	.....	7,000
Kolába	.....	...	5,000	4	.....	..	4,000	6	9,000
Ratnágiri	.....	...	65,800	100	.....	..	48,700	79	1,14,500
Hyderabad...	42,000	70	1,20,000	132	.....	..	.....	.....	1,62,000
Karáchi	.....	...	14,42,600	959	.....	..	33,88,500	3,615	48,31,100
Shikarpur	.....	...	38,000	35	.....	..	48,000	60	86,000
Aden	.....	...	1,30,600	182	.....	..	.....	...	1,30,600
Baroda	.....	...	10,75,400	13,602	.....	..	.....	.....	10,75,400
Cutch	.....	...	4,37,700	211	.....	..	.....	.....	4,37,700
Káthiáwár	.....	...	2,64,000	415	.....	..	.....	.....	2,64,000
Bank of Bombay	2,40,900	199	18,32,16,100	1,19,385	66,000	69	4,92,03,800	64,737	23,27,26,800
Total	5,20,300	459	19,16,87,500	1,41,097	92,600	105	5,33,59,300	69,636	24,56,59,700
									2,11,297

W. L. HARVEY,
Accountant General.

Income Tax Act of 1886—

Reports on the working of the—in the
Bombay Presidency during 1895-96.

FINANCIAL DEPARTMENT.

No. 1056.

Bombay Castle, 8th March 1897.

Memorandum from the Accountant General, No. B. K.—5351, dated 30th May 1896—Submitting a statement showing the collections of Income Tax under Act II of 1886 from salaries, pensions, annuities and gratuities paid by Government in the year 1895-96 together with a statement showing district details.

Memorandum from the Accountant General, No. B. K.—5352, dated 30th May 1896—Submitting a statement showing the collections of Income Tax under Act II of 1886 from interest on securities in the year 1895-96 together with a statement showing district details.

Letter from the Commissioner of Income Tax and Political Resident, Aden, No. I. T.—70, dated 25th June 1896.

Letter from the Commissioner in Sind, No. 3322, dated 24th August 1896.

Letter from the Commissioner, S. D., No. 4204, dated 19th September 1896.

Letter from the Commissioner, C. D., No. R.—3648, dated 22nd September 1896.

Letter from the Collector of Income Tax, Bombay, No. 1230, dated 24th September 1896.

Letter from the Commissioner, N. D., No. 3916, dated 12th October 1896.

Submitting reports on the working of the Income Tax Act within their respective jurisdictions during the year 1895-96.

Letter from the Commissioner of Income Tax and Political Resident, Aden, No. I. T.—72, dated 25th June 1896.

Memorandum from the Commissioner in Sind, No. 3324, dated 24th August 1896.

Letter from the Commissioner, S. D., No. 4206, dated 19th September 1896.

Letter from the Commissioner, C. D., No. R.—3651, dated 22nd September 1896.

Letter from the Collector of Income Tax, Bombay, No. 1231, dated 24th September 1896.

Letter from the Commissioner, N. D., No. 3933, dated 13th October 1896.

Memorandum from the Commissioner in Sind, No. 4015, dated 14th October 1896.

Memorandum from the Commissioner in Sind, No. 169, dated 14th January 1897.

Letter from the Accountant General, No. B. K.—30027, dated 13th February 1897—Stating with reference to Government memorandum No. 421, dated 30th January 1897, that 6 annas and 1 pie of the difference between the Revenue and Finance accounts regarding the cost of collection is partly due to the former being in even rupees and exclusive of annas and pies, and that the difference of Rs. 3-13-11 is owing to the Treasury Officer, Shikárpur, having wrongly debited that sum to “10 Assessed Taxes” instead of to “3 Land Revenue”; and observing that the mistake was rectified in the final accounts for 1895-96.

RESOLUTION.—No change was made during the year in the arrangements for the assessment and collection of the Income Tax. The assessment lists were prepared by the ordinary district staff everywhere except in Deesa, where this work fell to the Cantonment Magistrate, Poona, where it was performed by the City Magistrate, and Bombay, where a special establishment was maintained. The total cost of collection, which amounted to Rs. 53,182 against Rs. 53,499 in the previous year, consists chiefly of expenditure on account of the Bombay establishment and of the percentage which is allowed to private employers for collecting the tax and is entered under contingencies. The figures for 1894-95 and 1895-96 are contrasted in the following table :—

	Year.	Special Officer.	Establishment.	Travelling Allowance.	Contingencies.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Northern Division ...	{ 1894-95 ...	...	2,244	...	259	2,503
	{ 1895-96 ...	...	2,226	3	180	2,409
Central do. ...	{ 1894-95 ...	1,200	2,829	...	206	4,235
	{ 1895-96 ...	1,200	2,887	19	229	4,335
Southern do. ...	{ 1894-95 ...	...	120	...	438	558
	{ 1895-96 ...	...	121	...	417	538
Sind ...	{ 1894-95 ...	...	1,337	7	84	1,428
	{ 1895-96 ...	...	1,389	8	84	1,481
Bombay ...	{ 1894-95 ...	12,000	23,477	1,800	6,624	43,901
	{ 1895-96 ...	12,000	22,820	1,800	6,912	43,532
Aden ...	{ 1894-95 ...	...	732	...	142	874
	{ 1895-96 ...	...	732	...	155	887
Total ...	{ 1894-95 ...	13,200	30,739	1,807	7,753	53,499
	{ 1895-96 ...	13,200	30,175	1,830	7,977	53,182

2. Excluding the tax on official salaries, pensions, gratuities and Government securities, which is recovered by the Accountant General by means of book adjustments, the original demand amounted to Rs. 36,63,294 against Rs. 34,95,739 in 1894-95. The increase was chiefly due to higher assessments in Bombay (+ Rs. 1,27,087), though all other divisions of the Presidency also show an increase.

3. The final demand exclusive of items collected by the Accountant General, amounted to Rs. 33,88,641 against Rs. 32,23,083 in the previous year. The figures for the two years are compared in the following table :—

	Year.	Part I.	Part II.	Part III.	Part IV.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
Northern Division ...	{ 1894-95	12,303	23,140	725	3,91,537	4,27,705
	{ 1895-96	12,593	22,282	717	3,90,684	4,26,276
Central do. ...	{ 1894-95	11,270	2,569	664	3,90,295	4,04,798
	{ 1895-96	11,003	2,482	482	3,96,409	4,10,376
Southern do. ...	{ 1894-95	24,635	1,758	97	1,80,707	2,07,197
	{ 1895-96	26,107	629	85	1,84,431	2,11,252
Sind ...	{ 1894-95	27,910	1,938	3,619	2,81,623	3,15,090
	{ 1895-96	29,916	2,359	3,571	2,97,798	3,33,644
Bombay ...	{ 1894-95	3,71,130	4,21,264	58,493	9,84,170	18,35,057
	{ 1895-96	3,82,737	4,99,974	62,552	10,25,794	19,71,057
Aden ...	{ 1894-95	12,734	1,739	...	18,763	33,236
	{ 1895-96	13,882	3,591	...	18,563	36,036
Total ...	{ 1894-95	4,59,982	4,52,408	63,598	22,47,095	32,23,083
	{ 1895-96	4,76,238	5,31,317	67,407	23,13,679	33,88,641

4. The mofussil figures as usual show but little variation except under Part IV, where every division except Aden and Northern Division shows an increase. Under Part I (Salaries) the Northern Division shows an increase which occurred chiefly in Ahmedabad and Surat: the Southern Division shows an increase due to larger collections in Belgaum of which no explanation has been given. The falling off under Part II in the three divisions of the Presidency Proper is due to the fact that the year was a poor one for the Gujarát cotton mills and for a hotel company in Poona. The increase which Sind shows

under all parts except Part III was due to a favourable season and careful preparation of the assessment lists. In Bombay City there was a very substantial increase under all heads, amounting in the case of Part II to Rs. 78,710, and in the case of Part IV to Rs. 41,624. The former improvement was due partly to the prosperity of the cotton mills and partly to the better receipts on the B. B. and C. I. Railway since the opening of the Godhra-Rutlam line. The improvement under Part IV is ascribed to the watchfulness of the Income Tax establishment.

5. The proportion of appeals to assesseees was as usual largest in Broach, Sátára and Ahmedabad. This fact would not of itself imply any want of care in the preparation of the assessment lists, but it is unsatisfactory that Ahmedabad shows also a large increase in the percentage of reductions allowed on appeal. The very high percentage of reductions in the Panch Maháls (13·7) also points to some want of care in preparing the original assessment lists. The other districts in which the percentage of reduction exceeded 7 per cent. are Broach, Kaira, Kánara, Bombay and Aden. The incidence of the tax was, as might be expected, highest in Bombay, Aden, Karáchi and Ahmedabad. Sátára still holds a remarkably low place, only Kánara and Ratnágiri showing a lighter incidence per head of population.

6. The actual collections under the heads specified in paragraph 3 above were as follows :—

	Tax.	Penalties.	Arrears of previous year.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
Northern Division ...	4,20,125	167	2,219	4,22,511	
Central do. ...	4,01,225	328	3,568	4,05,121	
Southern do. ...	2,10,125	315	1,257	2,11,697	
Sind ...	3,29,983	255	1,321	3,31,559	
Bombay ...	18,79,749	51	1,01,277	19,81,077	
Aden ...	35,636	168	...	35,804	
Total ...	32,76,843	1,234	1,09,642	33,87,769	

The collections made by the Accountant General under the head of official salaries, pensions and gratuities amounted to Rs. 3,44,898 and those under the head of interest on Government securities to Rs. 2,11,297 as compared with Rs. 3,38,603 and Rs. 1,79,546 respectively in the previous year. The total collections for the year under all heads were Rs. 39,43,964 against Rs. 37,75,419 in the previous year. The total amount of penalties inflicted shows a marked decrease, especially in the Central Division and Sind.

7. The balances outstanding on March 31st, 1895 and 1896, were as follows :—

	1894-95.	1895-96.
	Rs.	Rs.
Northern Division ...	6,764	8,473
Central do. ...	9,151	12,787
Southern do. ...	2,125	1,496
Sind ...	1,789	3,748
Bombay ...	1,01,251	91,327

The outstandings in the mofussil (except Southern Division) were larger than in the previous year, but the tax was on the whole collected without difficulty. The whole of the outstandings in Bombay were collected before the Collector submitted his report.

8. Government note with satisfaction that the Act continues to be smoothly and successfully worked by the officers responsible for the collection of the tax. The recent death of Mr. K. N. Seervai has deprived them of the

services of an officer who has for 10 $\frac{3}{4}$ years conducted the duties of the Collector of Income Tax, Bombay, with admirable tact and judgment.

A. M. T. JACKSON,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioners, N. D., C. D., and S. D.,
The Accountant General,
All Collectors, including the Collectors and Deputy
Commissioners in Sind,
The Commissioner of Income Tax, Bombay,
The Collector of Income Tax, Bombay,
The Political Resident, Aden,
The Survey Commissioner and Director of Land
Records and Agriculture,
The Political Agent, Káthiáwár,
The Political Agent, Kolhápur and Southern Marátha
Country,
The Political Agent, Cutch,
The Political Agent, Mahi Kántha,
The Political Superintendent, Pálanpur,
The Political Superintendent, Sávantvádi,
The Agent to the Governor General at Baroda (by
letter),
The Political Department of the Secretariat,
The Public Works Department of the Secretariat,
The Controller of Military Accounts, Bombay Com-
mand,
The Editors' Table, Bombay,
The Editors' Table, Poona, *care of* the City Magistrate,
Poona,
The Editor and Proprietor, *Dharwar Vritt*, Dhárwár
(for his own use and for the use of other Editors
of newspapers in Dhárwár),
The Editors' Table, Belgaum, *care of* the Secretary to
the Belgaum Municipality,
The Government of India,
The Secretary of State for India. } By letter.

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